

Two Of the Horsemen

MORE than one-third of the money spent by all the cities in New York State for operating expenditures in 1936 was used to pay public welfare costs, including, of course, emergency relief expenditures. In the same year nearly half of the total expenditures of the cities and villages in New York State went to meet the cost of debt service.

These figures are revealed by reports of the New York State Bureau of Information, a branch of the New York State Conference of Mayors and other Municipal Officials. It should be realized, of course, that we cannot add the two percentages together since welfare comprises approximately 16 per cent of the *total* cost of government although 34 per cent of the current operations. Even so, roughly two-thirds of the cost of city government is embodied in two single items—debt service and relief.

A problem understood is a problem half solved; though it must be realized, too, that there is no royal road to solution. No simple panacea such as tax limitation, which, donned like a new cloak, is guaranteed to transform the wearer, will do. For debts have to be paid and jobless human beings must be helped.

So long as governmental expenditures are subject to control, there is little need for concern. The point is, that these two items have gotten out of hand. We

cannot control debt after debt has been incurred. It must be paid whether we like it or not. Relief is somewhat similar. Both costs, moreover, are alike in that their control depends upon solution of a problem long before the lack of solution has translated itself into huge current budget items.

There is no disposition on the part of the REVIEW to enter at this point into the merits of the controversy that has been waged so long between those two schools of thought—pay-as-you-go and borrowing. It undoubtedly is true that the municipality can borrow money at a lower rate than the individual. Consequently, from the long range economic viewpoint, borrowing by the municipality, assuming always that it replaces borrowing by the individual, becomes a less costly method of financing. But there is a difference in the operation of the two policies at the point of contact with the taxpayer that should be emphasized.

Generally speaking, the citizen can, if he will make the effort, regulate the amount of current expenditures. In a period of depression he can force a cut in the budget just as in a period of expansion he can bring about an increase. He is helpless, however, when it comes to debt service; and when debt service assumes a substantial proportion of the current budget frantic

economy efforts are vain. Adequate means of debt control to eliminate the trouble at its source are necessary to solve this phase of the tax problem.

Relief, of course, is a different matter. It is not a normal governmental expenditure. And we have not yet discovered how to control employment. One thing we do know. While it is inevitable that our expenditures for public welfare will increase tremen-

dously as the years roll on, they must be substantially reduced so far as local budgets are concerned or trouble lies ahead as well as behind.

In any event, it is along these lines that thinking is needed. Adequate measures to control debt and a solution to the relief problem would go far toward putting our municipal houses in order—or at least within the control of the citizen who foots the bills.

The Answer, Mr. Editor, Is "Yes!"

One of the most direct routes to municipal chaos is through the proportional representation system, and it is sincerely to be hoped that the Springfield Taxpayers' Association will consider further this part of the program as submitted to the committee and that the committee will weigh carefully this part of what is asked for. They are still trying to find out who was elected a month ago by the preferential voting system in New York, and they may never really know. Does Springfield want such a system, even if it does look good on paper?—*Springfield, Mass., Daily News*, December 2, 1937.

THE answer to the editor's question is "Yes!"—if:

Springfield voters want most of their votes to count instead of having those of strong minorities and even majorities nullified by being spread among numerous candidates, as so often happens under the old system;

Springfield voters want minorities represented in proportion to their strength, as is democratic and fair;

Springfield voters want to assure the democratic ideal of majority rule;

Springfield voters want to avoid the dangers of machine rule through gerrymandering of districts.

And so on. There is no need of listing here the obvious advantages of this form of voting. The editor and all Springfield voters may read a complete and authoritative discussion of the subject by investing twenty-five cents in

Dr. George H. Hallett, Jr.'s new book, "Proportional Representation—The Key to Democracy."

The two statements included in the quotation above from the editor's remarks clearly show a lack of information, because:

1. Proportional representation is distinctly a step *away* from municipal chaos, as has been demonstrated in Cincinnati, Toledo, and even in New York;

2. On December 2nd, when the editorial appeared in the *Springfield Daily News*, New York was *not* "still trying to find out who was elected a month ago." New York knew, and was pleased, for, at long last, the voters had destroyed the unscrupulous gerrymandering of districts which had permitted one political party to have a 95 per cent domination in the legislative body while casting only 65 per cent of the votes.

Springfield should compare its problem with those of smaller cities than New York, to come nearer to the truth. Toledo, more than twice as large as Springfield, knows the result of its P. R. election in three days. Cincinnati, four times as large as Springfield, finishes its count in about a week. New York would have used voting machines, and so had the result next day, had not the politicians interfered.

After all, what is principally to be desired of an election: prompt knowledge of the result or a guarantee that the result shall be fair and democratic?

Public Ownership and Control of Urban and Suburban Land¹

A well rounded land policy should be evolved that will safeguard for all the people their common rights to the land

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IN THE short space of a century America has changed from a primitive frontier society to an industrialized urban concentration. Since 1790 our cities have increased in population three hundred-fold, while rural population has increased but fifteen-fold.

Population growth is slowing down. Present indications are that metropolitan areas will continue to draw population from rural areas and small urban cities, although central cities may decline in population.

L. Segoe, Director of the urbanism study,² in a paper before the National Planning Conference in Detroit in May described these cities in the following words:

Concentration and congestion of every sort—population, buildings, and traffic—inadequate public facilities in the center; haphazard dispersion, unnecessary or premature subdivisions and superfluous public facilities in the outskirts; over-intensive land uses in small central areas, under-use and deterioration in large sections; indiscriminate intermingling of incompatible uses everywhere save the more recently built up areas; lack of public spaces for recreation and other socially

desirable purposes and an excess of unproductive privately owned land; lag in needed public improvements; despoiled water fronts, unattractive general appearance, obsolescence, inconveniences, inefficiencies, and waste of material resources and human effort, public and private—such is a more or less representative partial list of the most prevalent evidences of our failures in city building.

We have submarginal cities and villages just as we have submarginal rural areas. Both are sick. Left alone, they will either grow sicker and be abandoned by their remaining occupants or they will ask to be treated to get back their health. Fortunately there are 144 definitely planned new communities in this country which, largely as a result of such planning, were found by the urbanism study to be comparatively free from the physical defects and deficiencies common to unplanned communities.

Except for these encouraging examples of what can be done, let us admit that we have made rather a bad job in the building of our cities and try to find out why it happened thus.

The first cause is the amazingly rapid rate of growth that has characterized our urban development in the last century and a quarter.

During this period of boisterous adolescence our nation as a whole came to worship bigness rather than quality. Cities vied with each other for rank in the census volumes. They annexed out-

¹Suggestions contained in this article are all offered for further discussion as tentative remedies or policies on which the New York State Planning Council has not as yet taken any stand. They are to be construed solely as the author's own suggestions.

²*Our Cities—Their Role in the National Economy*, Report of the Urbanism Committee to the National Resources Committee, Washington, D. C., 1937.

lying territory, they built competing railroads, they hopefully financed ill-assorted industries, they gauged everything by size and are now learning that debt-ridden public treasuries, heavy tax burdens, and low standards of urban living are the fruits of our past folly in this respect.

Coincident with these excesses there occurred an orgy of land speculation never before equalled in the history of the world. The state of New York sold off its vast land holdings. Cities that were fortunate enough to own much of their land originally, sold their holdings in haste at ridiculously low prices often to finance public improvements and services to keep pace with rising demands. The fever of land speculation was rampant everywhere. Land prices rose by leaps and bounds. Land that was sold by our cities for trifling sums has been bought back at staggering figures because it was later needed for public purposes.

Curiously enough there also arose the fiction that in this great country good land was scarce. A hundred years ago throughout New York—in New York City, in Auburn, and in Buffalo—according to historic records we passed through just the same kind of feverish cycle of artificial scarcity, land boom, crash, depression, and tax delinquency as we have had within recent memory.

If a city is circular in shape with a radius of one mile from the center to rim at all points, an extension of only four-tenths of a mile of radius will double the city's area. If subdividers in their enthusiasm push out the boundaries as much as one mile in all directions the area of the city will have been multiplied by four. And that means corresponding outlays for pavements, sewers, sidewalks, water mains, etc. Meanwhile unless population growth has been phenomenal the supply of vacant

lots will have exceeded many times the demand for building sites, or even the speculative demand predicated on resale at a profit.

The areas in which these premature subdivisions occur most frequently are in the outskirts of the larger cities and in the suburban towns immediately adjacent. High governmental cost payments per capita and high debts per capita appear to be definitely related to these epidemics of land subdivision.

NO LAND SCARCITY

There never was, there is not now, and there is not likely to be any real scarcity of urban land in this great country of ours. All the area of all the municipalities of the country scarcely exceeds 1 per cent of the total area. And of the area within the average municipality approximately 40 per cent lies vacant. The 60 per cent that is used includes all the area devoted to streets, parks, and other public uses as well as the area occupied by privately owned structures. There is no lack of room for growth.

Laws that have tried to prevent sales by metes and bounds have proven ineffective. The most promising methods of subdivision control appear to be legislation requiring the developer at his own expense to install or give bond to install necessary public improvements such as sewers, water mains, streets and sidewalks, as a condition precedent to the approval of his plat, and legislation limiting the powers of incorporated areas to establish special districts and to borrow money for improvements that serve additional unnecessary subdivisions.

Because of present limitations and the failure of outlying suburban and rural towns to take forward steps under existing law, many municipalities seek extra-territorial power to control subdivisions in neighboring towns. This

power while used in other states and under special act by Syracuse, New York, in general appears to lack effectiveness. It is therefore suggested that there be given to county and regional planning boards clearly defined power to control subdivisions in unincorporated territory or at least in towns which have not used their own powers.

Thousands upon thousands of parcels of land, subdivided and sold in expectation of the onward rush of population, are today tax delinquent. Their number and extent in several sample metropolitan areas will be shown in a report shortly to be issued by the New York Division of State Planning.

So long as these tax delinquent lands are counted as part of the tax base, and uncollectible taxes are levied annually thereon, we shall be piling up deficits which will have to be met by those taxpayers who still can pay. Common sense and sound economics suggest that these abandoned parcels should, as speedily as possible, be taken out of the underlying tax base through the process of tax foreclosure until such time as they can again be made productive.

Erie County, New York, has taken the lead in that state in remedying this situation. Out of 83,276 vacant lots in arrears, that county had, up to December 1, 1936, by tax foreclosure taken title to 11,877 lots grouped in subdivisions.

LAND BY FORECLOSURE

The present process of tax foreclosure is cumbersome, slow, and costly. Often the cost is disproportionate to the value of the parcels so salvaged, but their present status as a kind of economic "no man's land" ought to be corrected. Towards this desirable end a committee of the New York Mayors' Conference last May presented a series of excellent specific recommendations. By some

such means an economic way ought to be found to clear the tax base at least temporarily of these orphaned lots.

In this process the municipalities will acquire thousands of scattered lots and acreage parcels that have a future potential value. Consequently there should be provided, by proper enabling legislation, authority to the municipalities to exchange parcels so as to consolidate sites needed for school buildings, police and fire houses, local parks and playgrounds.

Planning for green belts, outlying wild parks, marginal highways, and other large scale public improvements which, because of their nature can be located only in the outlying portions of the metropolitan areas, is made difficult because of the high price of the necessary outlying lands, which prices were generated by the subdivision boom itself. Much of the land necessary for these improvements may now be had for the cost of foreclosure.

Titles to such lands, once vested in the municipality or county, should not again be alienated until the most careful study has demonstrated that greater public benefit will come from the sale of the fee than from the utilization of the land on a leasehold basis. This would give time for the planning board in each city and county to discover the most practical use that can be made of such tax-foreclosed lands, and to determine how such use would harmonize with the community's master plan.

Since land in our cities is not scarce, but plentiful beyond the probability of utilization, then it must follow that there is no need to pay famine prices for urban land. The value of land is dependent upon the presence and productive power of an intelligent population. The areas actually devoted to industrial production and mercantile business in our cities are relatively small. What

the people can afford to pay for home sites is determined by their earning capacity. Only a modest proportion of our population consists of well-to-do citizens. The potential value of our residential land must therefore be looked at from this realistic viewpoint.

What is urgently needed therefore is the reasonable devaluation of urban residential land so that those citizens who desire to build may either lease the building sites they need or purchase them without paying prohibitive speculative prices. Idle lands like idle men are a liability not an asset. Tax foreclosure proceedings should therefore be pushed as rapidly as possible and the land thus acquired either used for necessary public purposes or leased to those who can and will make use of it, on terms that will repay the municipalities for the services they will render to the occupants of such lands.

LAND PURCHASE OPPORTUNITIES

Back in 1932 the late Robert Whitten, then president of the American City Planning Institute, urged American cities to take advantage of the exceptional opportunities then existing to add to their land holdings and to establish reasonable areas of municipal land reserves.

"The wisdom of his sound advice," says the institute's committee on urban land policies, "apparently little followed in the interval, has become more and more evident with the passage of the years. With various modifications as to aims and procedure the acquisition of land reserves by governmental units is being increasingly urged."

Many authorities agree with Dr. Whitten upon the desirability of having the public acquire not only by tax foreclosure but also by direct purchase, and eminent domain when necessary, such lands as may be needed for public purposes or to prevent the unwar-

ranted increase of land prices for speculative purposes.

The report of the urbanism committee² agrees with the principle that increased land ownership by our cities would be beneficial, and "accordingly recommends the liberalizing of the fundamental laws of the states in order to permit urban authorities to acquire, hold, and dispose of land with greater freedom and to allow a wider interpretation of the term public use."

Many cities at present can acquire land for municipal purposes only. This applies to all methods of acquisition. Moreover, the eminent domain statutes quite generally prescribe procedure which is highly technical, expensive, and dilatory, and the awards are often excessive. Only a few cities are at present equipped with the powers, the personnel, and the procedure customarily employed by private real estate organizations.

In a two-volume study of *Slums and Housing*, published June, 1936, Dr. James Ford urged the extension of public ownership of land for two major purposes—to avoid recurrence of the evils of exploitation of land against the public interest and to give the government a firm control of the housing situation. Land, he argued, is a proper field for public ownership. Management of land is chiefly a legal rather than a business problem. It is a type of business that government could handle efficiently. Accounting is simple. Public interest is paramount.

In a tentative program for federal coöperation with local governments and private enterprises in meeting the housing needs of the lower income groups, Frederic A. Delano, chairman of the Central Housing Committee and vice-chairman of the National Resources Committee, suggested the propriety of federal assistance to local govern-

ments to purchase land for practically the same two purposes: to help municipalities provide low-rent housing for families unable to afford shelter of minimum standards; and to stabilize the value of low-cost residential neighborhoods whenever protection by zoning regulations is incomplete, thus promoting simultaneously the home-building industry and sound community planning.

"The federal government," Mr. Delano said, "might properly offer to pay a certain percentage of the cost of acquisition of land by municipalities, on the condition that the municipality, in using such land, should take suitable precautions to insure the sound development of the neighborhood. The federal government should be careful not to subsidize the development of neighborhoods of jerry-built houses nor of surplus residential sections, nor of poorly planned communities. It should offer financial assistance only when municipalities follow a proper and well considered housing and land-use policy."

URBANISM COMMITTEE RECOMMENDATIONS

In line with these suggestions the Urbanism Committee recommended legislation creating a federal credit agency authorized to make loans and grants under adequate legislative safeguards to state and local governments for the purposes of public works construction, acquisition or construction of public utilities, land purchases, and similar capital outlays, and for extending credit to these governments in periods of economic stress. At the same time, the committee believes that direct federal expenditures in cities should be reduced to a minimum.

Admitting the need for such a new land policy, how much land should a city acquire to make its program effective? In the built-up area the land re-

quired for needed public facilities for twenty to twenty-five years in advance should be determined from the master plan.

In the blighted areas and in the outlying areas the acquisition of a relatively limited number of carefully selected properties for current demands and those of the near future would probably prove effective in holding down land prices for both public and private housing developments, without the necessity of accumulating large holdings.

To preserve the land value increments within the city a ring of municipal land reserves or a green belt might be secured if not too costly. Stockholm owns key tracts totaling twenty thousand acres within nine miles of its center and these are developed by the city as occasion requires. Manchester, England, has developed Wythenshawe, covering thirty-five hundred acres; London has developed Beacontree; Hamburg, Dusseldorf, and Ulm in Germany have developed extensive holdings. Therefore, in addition to acquiring through tax foreclosure those lots which have been deserted by their owners, the municipalities should seek enabling legislation to simplify public land purchases and should acquire over a period of years for city planning purposes and for the prevention of speculation as much land as may be required to give them effective control of their destinies.

That may seem to be begging the question. How much, you may ask, is enough to give them control of their destinies? That depends on what other corollary methods of control are employed. If no other controls were available, and complete control were regarded as essential, the answer would obviously have to be, "complete ownership of urban land," but such a program is both unnecessary and unthinkable in America. Public ownership is

not an objective in itself but one of many means to the objective of public control of urban and suburban destinies. Time does not permit discussion of the many corollary methods which have been suggested and many of which have been employed in this and other countries—more effective platting laws, better zoning powers, adjustments in the relative impact of taxation on land and the improvements thereon, more effective methods in slum clearance, tax foreclosure and land purchase technique.

Let us therefore revert to fundamentals. The constitution of the State of New York, for example, says, in article I, section 10: "The people of this state in their right of sovereignty, are deemed to possess the original and ultimate property in and to all lands within the jurisdiction of the state."

In furtherance of that solemn declaration, which no doubt has counterparts in other state constitutions, let us evolve a well rounded land policy that will safeguard for all the people their common constitutional rights to all the land, while at the same time preserving the benefits of individual initiative and dealing justly with those to whom under our present laws the management of our lands has been temporarily entrusted.

Such a program, employing many of the measures for public control of land not discussed in this paper, and reverting to public ownership only where other measures prove ineffective, might conceivably include the following:

I. Preparation of Plans

1. In every municipality and county an official planning board competently manned and adequately financed, a master plan, an official map, and a zoning ordinance;

2. The development of plans for self-contained neighborhoods, with some appropriate form of legalized neighborhood organization, to work with the local planning board in the development of such neighborhood plans;

3. Master plans for the development of

each county as already provided by statute, such master plans in turn to be harmonized with state plans;

4. Local planning laws so amended as to permit local governing bodies to appoint the county planning board as their agent in all planning matters.

II. Regulation of Private Property

1. The modernization of all zoning maps and ordinances to provide more effective limitations as to permissible bulk of buildings, and to reduce the excessive areas now allocated to business, apartments, and other intensive uses;

2. Legal sanctions to permit the zoning of land in open areas for specialized uses not now included within enabling acts, such as agriculture, recreation, foresting watershed purposes, flood control and the like;

3. County zoning ordinances for unincorporated territory;

4. A requirement that before adopting or amending local zoning ordinances the governing body of each municipality should be required to procure thereon an advisory opinion from the county planning board.

III. Subdivision Control

1. Authority to county planning boards to pass upon plats in unincorporated territory;

2. Authority to cities and villages, where they so desire, to designate county planning boards to act for them in passing upon subdivisions;

3. A requirement that other city and village planning boards should procure an advisory report from the county planning board before passing finally upon a plat with perhaps three-fourths vote of the local planning board required to over-ride an adverse report by the county planning board;

4. Authority to all planning boards to require that as a condition precedent to the final approval of a plat, the developer at his own expense should install or give bond to install the physical street improvements deemed by the planning board to be necessary in the interest of the public health, safety, and general welfare.

IV. Improvements in Legal Procedure with Respect to Land

1. Simplification and strengthening of present laws for registering land titles in accordance with the well established principles of the Torrens system of title registration already used in several states.

2. Amendments to the present cumbersome system of foreclosing tax liens to permit speedier, simpler, and less costly procedures.

3. Immediate revision of tax laws where

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Proportional Representation and the Constitutional Convention

New York's prime advocate of better government suggests use of P.R. for convention delegates and members of a one-house legislature

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EDITOR'S NOTE.—This article consists of excerpts from Judge Seabury's address of November 20th, which formed the climax of the National Municipal League's recent convention in Rochester. The editor has taken the liberty of omitting certain references to local situations which were of great interest to New Yorkers but which he considered of limited significance for those outside the state.

IN VIEW of the approaching New York State Constitutional Convention, it may not be inappropriate to inquire what should be our attitude in regard to proportional representation and certain other principles which have a direct bearing upon good government in both city and state. Let me point out the partisan and unrepresentative manner in which delegates-at-large to the convention are elected, and to suggest that the only fair way in which they should be elected is by proportional representation.

Under existing statutes, delegates-at-large to the constitutional convention are nominated and voted for in the same manner as presidential electors, although there is not the slightest resemblance between the functions which they respectively perform. Presidential electors have but a single duty to perform: they register their votes in the Electoral College for the presidential and vice-presidential candidates nominated by their party. The delegates to a consti-

titutional convention, however, perform no such single, simple, and partisan act: they meet to discuss, consider, and formulate constitutional provisions in relation to a multitude of subjects, and they are intended to be representative of all, and not merely a political faction, in the state. It is certainly strange that the anomalous institution of our Electoral College—a mere instrument through which the sovereignty of our several states finds expression—should be the model by which we select delegates to formulate the state's basic law. In the method prescribed for voting, no opportunity seems to have been overlooked to prevent the citizen from casting a discriminating ballot for delegates to the constitutional convention. The system was designed to place the control of the delegates under the domination of political parties, and the method provides a sort of party list system under which it is very difficult for the elector to select the best names among the candidates on all tickets. It has been made impossible, except by taking pains and exercising discrimination which experience shows the voter will not exert, to avoid selecting the whole of a party list—the bad with the good.

Some of the candidates for delegates-at-large to the convention have been elected only because many voters thought they had to select some one list as a whole, and these candidates

happened to be on the one they selected as the least of all the evils. Against the partisan and haphazard method now in force, consideration should be given to the proportional representation system, which is particularly well adapted for the selection of a group such as delegates-at-large to a state constitutional convention. If the new constitutional convention does nothing else, it ought at least to prevent the present archaic, partisan, and unjust method from being perpetuated.

The proportional representation method of election should be applied to the election of members of the legislature. The time has arrived when we should make even a more fundamental change in the legislative branch of our government. The executive and judicial branches of the government have expanded their powers at the expense of the legislative, and consequently this branch of our government, which, under democratic or republican forms of government, is supposed to be, for general purposes, representative of all the people, is often the least representative. This, coupled with the character of some of the members of the legislative branch, as well as their lack of intelligence and their inability to vision, initiate, or carry through constructive proposals, has produced the result that the legislative branch of our government has forfeited public confidence.

A ONE-HOUSE LEGISLATURE

Proportional representation would bring to the service of the state a different type of legislator, and would give the people an opportunity to be represented in the legislative branch of the government by the best, instead of the worst.

If a serious attempt is to be made to restore the legislative branch of the government to a position of influence and

authority, it would, in my judgment, be well to do away with our bicameral system, and substitute instead a single legislative chamber, the members of which would be elected by proportional representation. In making this suggestion, I am glad to recall that it is in accord with a recommendation made by the National Municipal League in 1920. In so far as the abolition of the bicameral system is concerned, the state of Nebraska has already led the way, and has given us a precedent which is worthy of being followed. . . .

The establishment of a unicameral legislature would result in a government more truly representative than that which we now have. A unicameral legislature would simplify our legislative processes enormously. It would centralize responsibility and focus public attention upon the relatively few who are required to act, and thus create conditions which would tend to make the lobbyist or other members of the "third house" unwelcome in legislative halls. It would also avoid the inevitable log-rolling which takes place between separate legislative chambers, and by dispensing with one altogether, would relieve the state of a financial burden which, in these days, ought not to be regarded as too insignificant to receive consideration.

The argument that we need a bicameral system, in order to preserve necessary checks and balances, has no application here. The real check lies in the executive veto, which should be retained, and the further check arising from the right of judicial review. Where the two houses of a legislative body are composed of representatives of practically identical groups, as are the members of our state assembly and senate, the supposed arguments in favor of the bicameral system no longer have any weight. This has been recognized

even by the advocates of the bicameral system.

If we are to make our governmental machinery work, there are two essential changes which must be made: first, we must simplify it; and second, we must realize that the important factor is the personnel that is to be called upon to function. An incompetent or unfit man in any position cannot give good government. A competent and fit man can often give good government, even with cumbersome and defective machinery. But a competent and fit man can give better government if the machinery with which he has to work is simplified and well adapted to the end in view. . . .

You cannot have good municipal government, and you cannot have good state government, while the laws place the control of either government in the hands of party machines. The present constitutional provisions requiring bipartisan election boards, the provisions of the election law in reference to the nominating of candidates—all serve to give the party machine a monopoly to dominate these important functions; they make it exceedingly difficult for the independent elements in the state either to express their views or to nominate and elect their candidates on anything like fair conditions by comparison with the privileges now conferred upon the party machines.

Every constitutional convention of late years has been confronted with the problem of reapportionment. The difficulties to which this problem gives rise have often not been solved, but have been relegated to the legislative branch for solution. It is an issue upon which members of the legislative branch have deadlocked, with the result that no fair apportionment has been made. It is one of the chief advantages of proportional representation that it eliminates this

knotty problem, and in its operation does its own reapportionment. This result it accomplishes, not by log-rolling, not by gerrymandering district lines, but by affording an opportunity to the various elements in the community, in proportion to their numbers, to determine the manner in which they shall be represented. For example, in New York City the law does not prescribe the number of seats in our new city council. It may consist of thirty, or more or less, dependent upon the valid votes cast for members of the council, the law prescribing merely that a certain number of votes shall constitute a quota which will insure the right to a representative.

An effort should be made in the forthcoming constitutional convention to devise methods which will enable the people to have a truly representative legislative branch of the government, and thus enable that branch to regain the prestige and influence which it has lost. A single chamber, the members of which would be elected under the proportional representation method, would not only simplify our system, but would do more than any other one thing to make it possible for the people to improve the personnel of their legislatures.

IMPROVING DEMOCRACY

I have ventured to discuss these proposed changes in our legislative processes because it is the legislative processes, primarily, that have failed us in our democracy. I am not unconscious of the fact that throughout the world today there are those who loudly proclaim that democracy is a failure and merely a "cult of incompetence," and that the only substitute for that failure is a dictatorship of some sort which shall embody the totalitarian state. I challenge the truth of this statement, and the whole debasing philosophy upon which it is founded. It is neither new

nor true, and is nothing more than the time worn dictum of oppressors that men have no right to liberty other than that which tyrants shall prescribe for them. Yet if we would preserve our democratic institutions, we must cure their defects and remedy the abuses which have arisen under them. This we can do only by democratizing our so-called democratic processes, so that they shall become adequate agencies through which representative government may find expression. This at least is the first step which must be taken, and without which the people themselves will have no opportunity to deal with the vital social and economic problems which confront them.

I do not say that there is any single panacea by which the defects and abuses arising under our system can be cured. I know there is not. But I do urge most earnestly that the extension of the proportional representation idea would do much in this state to democratize and to improve, and make truly representative, the legislative branch of the state government.

We have made a beginning in the effort to make the new council in New York City a democratic and representative body. That effort has been made in the face of great obstacles that have been thrown in the way by public officials whose duty it was to prescribe the machinery for taking and counting the vote. In the first place, they delayed to the last minute the work of preparing for an election under the proportional representation method. They delayed this preparation by attacks upon the constitutionality of the provisions of our charter which prescribed that the election should be by proportional representation, and even when the courts decided that that was a method consistent with the provisions of our state constitution, they resorted to dilatory tactics—legal and otherwise—de-

signed to throw further obstacles in the way. These dilatory tactics were resorted to in the hope of discrediting proportional representation and thus lead the people to return to the old territorial system of plurality voting, under which the political boss and district leader thrive.

Notwithstanding the fact that our local authorities failed to act upon the proposal for having the voting and counting done by machines, so far as this count has gone, there is nothing discouraging in it, and when it is concluded it will establish another vindication of the correctness and soundness of the principle of proportional representation. Whoever may have a majority in the next new council, it will be a council truly representative of our city; it will be a council composed of men far superior to those who have heretofore been elected to the board of aldermen under the territorial system of plurality voting.

Let me say a few words in reference to our present administration in New York City, which has broken and cast into the discard the local tradition that a reform administration could not succeed itself. Under the matchless leadership and administration of Mayor LaGuardia, the City of New York, which had, through piratical Tammany elements, been brought to the verge of bankruptcy, has been rehabilitated and its credit restored. Every agency of the city government which theretofore had consisted of machine controlled and operated bureaucracies, has been converted into an agency for social and humane service to the people of the city. . . .

We have established a new government in New York City by adhering to the nonpartisan principle. This principle is of universal application to civil government. You cannot run a city, a state, or a nation for the benefit of a

party, as distinguished from the benefit of the people. What New York needs is a nonpartisan government in the state, as well as in the city, and the people of this state are going to be satisfied with nothing less.

Those engaged in promoting the cause of proportional representation and curing the defects of our political system are keeping step with those who are leading the people toward democracy throughout the western world. Let us not be misled—it is only in the establishment of a democracy securing economic and social justice that the progress of dictatorships, so destructive of human freedom, can be stayed and international peace maintained.

CONTROL OF LAND

(Continued from Page 566)

necessary so as to make each unit of government solely responsible for its own errors of judgment in making expenditures for improvements far in advance of need.

V. *Rehabilitation Measures*

Appropriate legal sanctions to permit municipalities to rehabilitate defective subdivisions by adjusting property rights with the owners who still have equities therein, closing streets, replatting where necessary, taking public title where equities have vanished, and generally readjusting the financial structure of such defunct or defective subdivisions;

2. Wider use of the authority given to municipalities for rehabilitation of blighted districts or slums under the municipal housing authorities acts or state housing acts.

3. The wider use of excess condemnation as a supplementary tool for facilitating such rehabilitation.

VI. *Land Acquisition and Management for Public Purposes*

ACQUISITION

1. Authority to all counties and municipalities by improvements in tax foreclosure procedure to secure promptly and inexpensively title to all land that has been tax delinquent for more than two years, in order to clear the tax base of these fictitious assets;

2. Appropriate amendments to procedure for acquiring land to enable counties and municipalities to purchase land on a business-like basis, efficiently, quickly, and at fair prices;

3. The acquisition under both these processes by counties and municipalities as rapidly as funds permit of so much of the land as may be necessary to secure reasonable con-

trol of the market for vacant land for housing enterprises, industrial sites, sites for slum clearances or the rehabilitation of blighted districts, and such other public purposes as may be necessary to the realization of their master plans.

MANAGEMENT

4. Enabling legislation to permit each county and municipality at its option to establish under civil service a real estate bureau to purchase and manage in the public interest all lands however acquired by the county or municipality.

5. Such real estate bureaus upon the recommendation of the official planning board to set aside such lands as may be suitable and necessary for the fulfillment of the master plan, and pending their ultimate utilization for such purposes, to lease such lands at public bidding on a temporary basis, subject to appropriate conditions, and for uses not incompatible with such master plan and zoning ordinance, so that the public may enjoy a revenue therefrom.

SALES OR EXCHANGE OF LANDS

6. Such bureau to have the power to sell or exchange such publicly owned lands whenever in its opinion, and that of the official planning board, such sale or transfer will contribute to the realization of the master plan, the former owner of record of any improved parcel to have certain priorities in any such sale or lease.

VII. *Federal Assistance for Such a Program*

1. Loans or grants by the federal government, subject to appropriate conditions, to assist the local governments to purchase land for two purposes:

- a. To provide low rent housing for families unable to afford shelter of minimum standards;
- b. To stabilize the value of residential neighborhoods whenever protection by zoning regulations is incomplete.

VIII. *Possible Corollary Changes in Assessment and Taxation of Land*

1. A change in current assessment practice to lay greater weight upon true values, i.e., capitalized earning power, actual and potential, and less upon the fiction that a sale price arrived at in a highly speculative market between a free and willing buyer and a free and willing seller is the determining index of real value.

2. Serious consideration of legislation to permit municipalities, at their option, to provide for a partial exemption of buildings as has been done in the second class cities law in Pennsylvania, under which the reputedly successful Pittsburgh graded tax plan has been operating since 1913.

EDITOR'S NOTE.—Address delivered at Forty-third Annual Conference on Government of the National Municipal League, Rochester, New York, November 18, 1937.

Effects of North Carolina's Centralization

State control of roads, schools, prisons, and local finance proving efficient and satisfactory. Principle recently extended to other activities

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THE effects of North Carolina's centralization may be assumed to mean: (1) the effect on the amount and distribution of the tax burden; (2) the effect on the quality of public services; and (3) the effect on civic attitudes. The first can be rather precisely measured, the second can be observed rather than measured, the last is not only an intangible thing but one which is not immediately registered.

Space does not permit a review of the steps by which the administration and support of schools, roads, prisoners, and certain classes of dependents were shifted, in large measure, from the local governments to the state. This paper therefore sets forth comparative figures for a year prior to the major transfers and a recent year.

EFFECT ON TAXES

The year 1929-30 represented the peak in state and local taxes until last year, the total volume shrinking from slightly over \$102,000,000 in 1929-30 to a low of \$80,500,000 in 1933-34, and then climbing to \$106,500,000 last year. The aggregate will be still greater this year due mainly to the social security program and a more general resumption of debt retirement.

The effect of centralization may be observed in the county tax rates. In 1928 the weighted average rate was \$1.25, slightly over half of which was for

schools. In 1936 the weighted average rate on a lower valuation was 90 cents, of which 26 cents was for schools, mostly school debt service. In 1928 only ten counties had a rate of \$1.00 or less whereas fourteen had rates of \$2.00 or more. Last year forty-three had rates of \$1.00 or less and only two were \$2.00 or more. Were it not for the heavy indebtedness of most of the counties their present tax rates would be very nominal, for 62 per cent of the levy in the average county is for debt service.

In seven years state and local governments have exchanged places in the proportion of taxes borne by each. In 1929-30 the state was carrying 36 per cent of the burden and the local units 64 per cent; by 1936-37 the proportion had been reversed, the state bearing 64 per cent and the local units 36 per cent. This means essentially a transfer from property taxes to other forms of taxation, for the state tax in neither year included any tax on property. The reduction in property taxes has been from \$63,000,000 in 1929 to \$35,500,000 in 1936. The county-wide property levy decreased from \$37,000,000 to \$20,000,000, the district and township levies from \$12,000,000 to \$3,000,000.

While the trend from local to state support of public services has resulted in a pronounced decrease in the tax on property there has necessarily been a substantial increase in other forms of

taxation. The sales tax, a new tax, yielded over \$11,000,000 last year. The tax on incomes, personal and corporate, was almost \$11,000,000 last year compared to \$7,650,000 in 1928-29. Franchise taxes have doubled from \$3,679,000 to \$7,362,000. Revenues of the highway fund—from taxes on gasoline, automobile licenses and registrations—have increased from \$17,000,000 to \$30,000,000. Last year state revenues were \$69,180,000, compared to \$50,983,000 in 1935 and \$36,777,000 in 1929-30.

EFFECT ON ROADS

In 1931 the North Carolina Highway Commission had built and was maintaining about 10,000 miles of primary roads. In that year it was given the added task of reconstructing and maintaining 46,000 miles of secondary roads. Quite as important but less advertised was the transfer to the state highway commission of 4,000 prisoners from the county road camps and chain gangs, and two years later there was a complete consolidation of the state prison and highway departments. North Carolina has thus entrusted to the state highway and public works commission a job of the first magnitude. It includes maintenance of 58,000 miles of highways, direct employment of about 10,000 persons, supervision of construction projects on which from 3,500 to 10,000 others are employed, and care of 9,000 prisoners—the second largest number under any single agency in the United States. In addition to the designing, construction, and maintenance of roads and bridges, it operates factories, laundries, bakeries, dairies, canneries, and farms.

Ten years ago practically all of the state's primary roads were new and in good condition. It is generally recognized that the concrete and asphalt roads built from 1921 to 1927 were exceptionally well built and compared

favorably with roads built anywhere at that time. But today nearly 60 per cent of the state's 4,800 miles of high type highways are more than ten years old, and these older roads are generally carrying the heaviest traffic. Moreover, they were built primarily to serve passenger cars traveling at moderate speeds. Today they are subjected to the constant pounding of swift and heavy traffic. Many of the primary roads need to be rebuilt but it will cost a lot of money and the people of the state are not ready to issue more bonds.

Equally insistent is the demand for all-weather secondary roads. When the state took over the 46,000 miles of secondary roads in 1931 the counties were spending approximately \$9,000,000 a year on their maintenance. Never again until this year has the highway commission had that much to spend on them, though the people demand superior and uniformly good maintenance.

The consolidation of rural schools has increased the importance of all-weather serviceability of the secondary roads. The state is transporting 275,000 school children daily—more than any other state in the union. Four thousand buses travel 130,000 miles daily. At least 80 per cent of the total mileage in the highway system is traversed by school buses.

I have asked several county officials whether the secondary roads are being as well maintained by the state as they were by the counties and the answers are not unanimous. Out of five representative replies two state that the roads are maintained better now and three that they are not maintained so well. My conclusion is that at least 80 per cent of the counties have better roads under state maintenance than they had before. A few rich counties, which could afford to spend more per mile on their limited mileage than the state can justly

spend on these particular roads, may suffer some slight disadvantage.

When queried on this point, a few county officials report that there is politics in road administration but most of them say there is less than there used to be. One or two suggest that local politics has merely been superseded by state politics. If it is true that the highway forces have been organized into a political machine, it is not the same machine that existed a year ago. Prior to this year, the highway commission consisted of a chairman and six other members appointed by the governor from anywhere in the state. The last legislature, at the request of the governor and in keeping with his campaign pledge, abolished the old commission and provided for a new one composed of a chairman and ten members, the latter so distributed that each is a resident of a district created for him, these districts being approximately equal in area, population, and road mileage. Not a single member of the old board was retained, nor was the chairman reappointed. The governor's argument was that there was criticism of the old board and that he considered it wise to make a thorough house-cleaning. Moreover, he believes that every part of the state should be guaranteed a representative on the commission.

EFFECT ON PRISON ADMINISTRATION

As previously stated, when the state took over the roads it also took over the prisoners serving sentences in the county jails and on the county chain gangs. These prisoners are lodged in eighty-four state-operated prison camps scattered over the state. The chain gang is a thing of the past. Of the eighty-four camps, forty-three are new. They are well built barracks set in a spacious yard and enclosed by a heavy wire fence. The walls are painted and clean,

the floors are of concrete and are kept scoured. The whole building is airy but adequately heated. There are shower baths and sanitary toilets. The kitchen and mess hall are in separate buildings. The prisoners sleep in double-deck beds on which are new cotton mattresses. There are separate quarters for the sick.

The other forty-one camps are those taken over from the counties and renovated or reconstructed. When taken over many of them were nothing to boast about, and could not be made over into as satisfactory quarters as the new ones, but in a few more years they will have all been replaced by modern, fire-proof quarters.

While these camps are not elaborate nor the discipline too indulgent, the prisoners are not denied the minimum physical comforts to which even convicts are entitled. They are required to work hard—pick and shovel work. But following their day's work they are returned to camp where they can take a hot shower, put on dry clothing, eat a wholesome meal, read or play games awhile, and then sleep in a clean, comfortable bed. They work under armed guards but there are no shackles.

Each of the camps has its farm or gardens from which fresh vegetables are secured in season, and immense quantities are also canned.

Since 1933 the state highway and public works commission has had the responsibility of administering the entire prison system including the central prison and the employment of all state prisoners. During the past four years the number of prisoners has increased from 4,700 to 9,000, the increase being due partly to the fact that all misdemeanants and felons sentenced for thirty days or more are assigned to the state rather than confined in the county jails. The state is seriously attempting to rehabilitate its charges and send them

forth at the termination of their sentences equipped for honorable and productive citizenship. In keeping with this objective it has been modernizing the prison facilities, beginning with the central prison. An ancient fire trap, dark and foul, has been converted into a modern, sanitary, fire-proof structure.

The commission has given special attention to prison industries, for an idle prisoner is considered a bad prisoner. The automobile license tags are manufactured at the state prison, a part of the state's printing is done there, a bakery produces bread for the Raleigh institutions and for ten of the prison camps. Other industries include a culvert plant, a shoe factory, and a greenhouse. The last legislature appropriated \$200,000 for a new industrial building in order to weave the cloth from which uniforms are made, knit prison sweaters and socks, and process prison-grown tobacco which convicts will smoke and chew. The objective is not only to make the prison as nearly self-sustaining as possible but to give the prisoners wholesome, constructive employment.

Authorization has recently been made for a women's prison to be built on the cottage plan, a plan which has proved successful in other states and is recommended by penologists.

The total cost of operating the central prison, the two prison farms, and the eighty-four prison camps in 1935-36 was approximately two million dollars or sixty-eight cents per capita per day. This includes all overhead and administration costs. This cost was completely met by charging the highway division for materials received from the prison farms and industries and \$1.00 a day for prison labor. In other words, the state highway department must carry the prison department, including the bulk of the short-term prisoners normally found in county jails. Not a

dollar is appropriated from the general fund for the state prison and the prison camps.

No aspect of centralization has more to commend it than this enlightened method of handling prisoners. More and more the prison administration is recognizing its job as one of rehabilitating maladjusted individuals rather than merely incarcerating them for a period. Neither the county jail nor the county chain gang ever succeeded in being or attempted to be a correctional institution. It had neither the facilities nor the impulse. We may be thankful that the chain gang has gone; the county jail, while now mainly a place of detention for prisoners awaiting trial, still exists in every county.

It is doubtful if we need one hundred county jails in the state; thirty would probably be ample, but inquiry fails to reveal any local sentiment for consolidation of jails. It must be admitted that more widely scattered jails would involve some inconvenience, for there were 6,787 persons committed to these seventy-eight jails in September, an average of three a day per county.

EFFECT ON SCHOOLS

The legislature met in 1933 in one of the darkest hours of the depression. Industry was paralyzed, farmers were prostrate, banks were crashing almost daily, taxes could not be paid, in some cases teachers could not cash their vouchers, and many schools were closing at the end of six months—the term for which the state was responsible. Many people urged the discontinuance of the locally-supported extended term, and some in their desperation suggested closing the schools entirely for a year. Faced with a \$13,000,000 deficit and borrowing money only with difficulty at 6 per cent, it did not appear that the state could shoulder any more burdens. But in the

face of this gloomy prospect, a courageous governor and a wise legislature determined that the weight of the depression should not be shifted to the shoulders of the children. It voted not to ease the burden on the state but instead to extend the period of state support from six to eight months, and to do this without a dollar from taxes on property. The wealth of the entire state was placed behind the education of every child—white and colored—every schoolhouse door was kept open, and every teacher paid promptly and in cash. It is true that salaries were cut—cut heavily, 32 per cent to be specific—but the honor of the state was saved as well as its credit. Salaries have subsequently been restored to 93.5 per cent of their old level—entirely from state funds—and any community by a favorable vote of its citizens may supplement this as much as it likes. This year thirty-five districts, including two counties, have voted supplementary taxes to pay higher salaries, to extend the term for a ninth month, or to provide facilities or services beyond the minimum provided by the state.

The construction and upkeep of school buildings is still a local responsibility, but the cost of fuel, janitor service, transportation, and all operating expense of the school is borne by the state. The item of debt service is the biggest item in the local school levies, and in most counties this has been made a county responsibility.

The first year under state support the appropriation was \$16,000,000; this year it is \$23,800,000, which will represent approximately 80 per cent of the total current expense of schools.

EFFECT ON MANAGEMENT OF FINANCES

In 1931 the local government commission was created to aid cities and counties in their accounting, sinking

fund investments, and other fiscal matters. Probably the greatest service rendered by the local government commission in recent years has been the assistance it has rendered local governments in refinancing their debt obligations. While, of course, an unusually favorable bond market is largely responsible for the good terms obtained, it is unlikely that the local units could have taken full advantage of this market without the aid of the state agency. Neither would the bonds have sold so well without the safeguards that have been thrown around sinking funds and other regulatory devices of the commission. It is conservatively estimated that the refinancing plans effected between 1932 and 1936 will save the cities and counties of the state \$36,000,000 in interest charges. Further savings will be realized by reason of the ability of these units to purchase and retire their bonds below par.

By the middle of 1933, sixty-two of the one hundred counties and 152 of the 263 cities of the state had failed to meet payment of their maturing obligations. Today only twenty-four counties and eighty-nine cities are still in default and many of these are in process of refunding. A constitutional amendment adopted last fall denies the state and any of its subdivisions the power to incur indebtedness, without a favorable vote of the people, in an amount exceeding two-thirds of the amount retired in the previous biennium.

EFFECT ON CITIZENSHIP

Now let us turn briefly to the final question. What has been the effect of centralization on citizenship, on the democratic control of government? Not trusting my own judgment, I again sought an expression from the county officials. One in his reply says, "It has a tendency to weaken local interest in

county government. Certain matters do not get the consideration that they did before these functions were taken over by the state. You can hear a fellow say, 'Why worry about that, it is the state's business.'" Another says, "I do not think that the assumption of several major functions of local government by the state has weakened citizens' interest in county government as yet, but . . . I believe that in the next ten years you will find less interest on the part of the average citizen in his county government than there has been unless there is a change in the present trend." The most pronounced opposition to centralization seems to be in respect to schools. One county official says: "The feeling seems to be that the local school authorities are in more direct touch with the people and that state control is too far removed. . . . The members of the local board feel that their job is that of a rubber stamp." Another says, "Dual control and red tape still cause confusion. Neither the school board nor the school commission seems to understand the viewpoint of the other." Still a third says, "The people as a whole think the state somewhat autocratic in its rulings."

On the other hand, a prominent civic leader says, "The people feel that there is too much centralization of schools but I do not think that this is justified. They would like to make expenses what they please and have the state pay the bill. . . . As matters stand we could dispense with practically every county school superintendent and school board. There is nothing for them to do in most instances. With practically all of their authority gone we see a pretty poor class of men willing to serve on the school boards."

These answers probably represent a fair cross section of the more enlightened public opinion. It is recognized that remote control weakens local participation and interest in government. On the other hand, I suspect that the average citizen has more facts and figures about the administration of these governmental functions than he was ever able to get from the county officials. I suspect that he has more confidence in the administration, that he believes that he is getting more for his tax dollar. The danger is not loss of local control but civic indolence and apathy. Neither is there as much danger of excessive taxation as a result of loss of control as there is of considering the state as Santa Claus. Communities, like individuals, are more likely to maintain their perspective when they have to foot their own bills.

CENTRALIZATION GOES ON

On the whole, North Carolina is satisfied with centralized government. It is not going to return to the old regime. To the contrary, it is extending the principle to cover other activities. It has taken the first steps toward a state department of justice. It has set up a state-wide police radio system. It has set up a state liquor control board. It has substituted state for local taxation of intangibles. It has given to the state department of public welfare a large measure of control over the administration of the whole social security program. It was never more state-minded. Indeed, it is so much so that it is spending a quarter of a million dollars of public money to tell the world about itself.

New Jersey's Experience with Cash Basis Budgets

It is expected that all municipalities will be on a full cash basis by 1944. Budgets balanced on such a basis have already been adopted by seventy-one cities

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IN NEW JERSEY, for the year 1937, budgets balanced on a "full cash basis" were adopted by seventy-one municipalities representing over 51 per cent of the taxable valuations and 47 per cent of the population of the state. Another thirteen will be required to adopt such budgets for next year, so that at least eighty-four municipalities having 53.03 per cent of valuation and 49.04 per cent of population, will be on a full cash basis for 1938. In addition, the results of the new budget act show that nearly two hundred more municipalities, with little change in their position, can presently go on such a basis and probably soon will, because the legislature has, in the budget act, set 1944 as the date when all municipalities in the state shall be on a "full cash basis" as defined by that act. Anyone reading this statement is naturally prompted to ask what is meant.

The New Jersey "cash basis" can best be stated as another and to date successful attempt to require municipalities so to make their budgets and employ their taxing machinery as to balance their anticipated current or recurring cash expenditures on the basis of cash, rather than accrued, income. It is another attempt to compel municipalities to adjust their plans for spending to what they may reasonably expect to have to spend.

The story of the circumstances of its

adoption is illuminating. In 1932 the indebtedness of New Jersey municipalities represented one-fifteenth of the entire indebtedness of the municipalities in the United States and during the worst of the depression nearly 30 per cent in number of all local governments in the state were in default. The principal weakness of the former budget act (1917) was that it permitted municipal officers consciously to postpone the raising of revenue to meet necessary expenditure. During prosperity, with 70 per cent as a "good" rate of current tax collection, the remaining 30 per cent had to be carried for years, and of this percentage a portion was carried indefinitely and cumulated from year to year. With the onset of the depression, the rate of collection dropped progressively, but municipal officers could still avoid reducing current expenditure, avoid enforcing tax collections, and still leave the taxpayer in ignorance of the real situation. The result was a very large accumulation of floating debt—an accumulation in some cases greatly in excess of the capital debt. Inevitably there came a time when many municipalities, particularly the large cities which had the greatest accumulations, could borrow no more for any purpose.

The fact that some municipalities had got themselves into such serious difficulties that only the state could disentangle their finances was recognized as

early as 1931 by the passage of municipal receivership legislation—the municipal finance commission act. When the finance commission went into a municipality by court order, the court realized that a heavy hand must be laid on the local government to prevent the incurring of new debt, to control and in every way possible reduce operating cost, and above all, to force the repayment of its debts within the shortest possible time. The state had recognized its responsibility, but so rapidly did the seriousness of the situation increase and so large were the amounts involved, that hope of using the excellent credit of the state to assure the refunding of municipal debt quickly disappeared. To the honor of the people of New Jersey it must be said that at the darkest hour the legislature provided that in no reorganization of an insolvent municipality shall the principal of its debt be reduced.

PROVISION FOR CASH BASIS

Bills to provide a new budget act failed of passage in 1932, 1933, and 1934, but the principle of the cash basis was established by the passage of chapter 60 in 1934—an act permitting the funding of floating debt over a twenty-year period, but requiring any municipality so funding to balance its budget (a) by confining its estimates of revenue to the percentages actually collected in cash in the preceding year, (b) by levying to meet its appropriations a tax sufficient, at the previous year's rate of collection, to raise the stated amount. Municipalities might borrow in anticipation of taxes, but any resulting debt is charged against anticipated revenues of the next year. Any cash deficit as determined in accordance with the act must go into the budget of the following year. Add to this the requirement that the budget be submitted to and approved by the state auditor as to

compliance with the act, and you have roughly stated the cash basis principle as interpreted in New Jersey.

Beginning in 1934 and gaining great momentum in 1935, some of the largest municipalities have been able under this act to refinance themselves advantageously in the open market. Among them are Newark with a taxable valuation of \$961,000,000, Paterson with \$173,000,000, East Orange \$116,000,000, Elizabeth, \$139,000,000, Jersey City, \$593,000,000, Passaic, \$83,000,000, Hoboken, \$86,000,000. Also included are smaller cities and every type of municipality. Under the temporary refunding provisions, being article VI-A of the new bond act of 1935, municipalities may fund or refund, subject to the approval of the state funding commission created by that act and composed of the state auditor, the attorney-general, and the tax commissioner. As a matter of state policy, this commission has generally required such municipalities to covenant with bondholders so to make up their budgets as to be substantially on a cash basis. Also in article VI-A of the new bond act, by amendment of 1936, substantially the complete provisions of chapter 60 were bodily incorporated as an optional measure. In the case of article VI-A fundings or refundings, the bondholder has the added protection of a rather careful examination by the staff auditors of the commission before approval of the refunding is given by the state funding commission.

As to actual operation on the cash basis, seventy-one municipalities have had one year's, about fifty have had two years', and a few have had three years' experience. While in some cases, after funding of floating debt, surplus may have been available to facilitate the transition, in no case has hardship resulted to the extent of an excessive increase in tax.

From a complete tabulation, the 1937 experience of the larger cities seems to be representative. The tax rates for local purposes in these cities were:

	1937	1936
Clifton	4.46	4.33
East Orange	3.20	3.18
Elizabeth	3.74	3.86
Hoboken	5.67	5.09
Jersey City	4.42	4.58
Newark	3.69	3.81
Passaic	4.38	4.41
Paterson	4.47	4.38

The aggregate of all seventy-one municipalities shows a local purpose levy for 1937 approximately 5 per cent less than for 1936. In marked contrast, the aggregate of all other municipalities shows a marked increase of levy. The cash basis municipalities are so much larger in size that the total levy for local purposes of the entire 562 cities was \$1,139,000 less in 1937 notwithstanding the rigor of the new budget act. This decrease is the more surprising in view of necessary expenditures for services or functions curtailed or neglected in years of hardship, and in view of the fact that the legislature refused longer to continue the suspension of general acts for mandatory salary increases. On the other hand, local school taxes were increased by nearly \$6,000,000 or nearly 10 per cent.

As to all cash basis municipalities, there is, so far as known, no reason to believe that any difficulty of compliance will arise within the next few years. The bondholder should, none the less, remember that vigilance is ever the price of safety. The mandatory requirement of the cash basis runs with the funding bonds, in that it is expressly made part of the contract, but in the case of chapter 60, it is subject to modification by act of the legislature in any session beginning with that of 1939. The protection under VI-A is

of longer duration. This provision for amendment was reasonable in 1934 in view of the then uncertain future and may, in the event of another depression, work to the bondholder's advantage in that a temperate legislature may, if necessary, substitute other safeguards without impairing the essential security.

NEW BUDGET ACT

Experience with the cash basis was so favorable that the new budget act of 1936 was built around the cash basis principle. While not making a full cash basis mandatory for all municipalities before 1944, it incorporated immediately in the 1937 budgets some of the features of chapter 60, especially as to anticipation of income, in addition to some very salutary reforms in other respects, such as (a) improved procedure to give adequate notice and information to taxpayers, (b) progressive reduction of power to borrow in anticipation of collection of delinquent taxes, (c) requirement that all current financial operations be included in the budget. In preparing a budget act as compared with a refunding act, the legislature was unwilling to compel a general funding of floating debt, such as was forced by the Kansas legislature. The new budget act had to provide for five hundred municipalities (a) immediate reforms and (b) a progressive approach to a cash basis by mandatory reduction of borrowing power and mandatory reduction of floating debt by progressive budget appropriation during eight years without funding, whereas municipalities which fund their floating debt, may adjust its payment over a longer period and obtain new money to retire interfund indebtedness and to pay unpaid state, county, and school taxes. The act to be effective had to be made too stringent for the insolvent municipalities and there

was so much concern as to the result that the legislature required of the state auditor a special report at a recent special session. This report shows that of the 562 municipalities, only thirty, in addition, of course, to the eleven in receivership, took advantage of the enabling act referred to below. Of the municipalities not then on a cash basis, over one-half, or 258, representing 29.84 per cent of the total taxable valuation and 30.17 per cent of the population, were not adversely affected by the budget act. Of the remaining 229 municipalities, representing 15.23 per cent of the total taxable valuation and 18.72 per cent of the population, which were adversely affected, 179, with 9.94 per cent of valuation and 12.10 per cent population, preferred to conform fully, in spite of the fact that there resulted in many cases a marked increase in the tax rate.

SOME CITIES STILL IN DISTRESS

The thirty which took advantage of an enabling act, chapter 10, laws of 1937, permitting partial non-compliance for one year, represented only 5.29 per cent of valuation and only 6.62 per cent of the population. Of this small proportion two cities alone—Atlantic City and Camden—have a combined valuation of \$235,000,000 and population of 184,000. These and two others will be eliminated. Of the remaining twenty-six, the larger are now arranging re-financing operations so that within a year, there should remain about twenty, which, however, are so insolvent that if they had fully complied, they would have had tax rates ranging up to 18 per cent of the assessed valuation. It should, however, be noted that even these little places, in the endeavor to work out of their troubles, under the stimulus of the budget act, increased their tax rates, some even as much as

70 per cent over 1936. Another hopeful fact is that after another year the aggregate debt of the insolvents, in the hands of the general public, will be relatively small, only a few of the twenty-six having capital debts in excess of 15 per cent and thirteen having debts of less than 5 per cent of taxable valuations. Accordingly those interested in New Jersey municipal finance are hopeful that within two years a method may be worked out whereby even these places may be restored to solvency, their real problem being inability to collect taxes and hence to pay unpaid state, county, and school taxes for which New Jersey municipalities are liable.

During the year 1937, an additional three of the municipalities under the receivership, or municipal finance, commission, have been refunded with covenants which put them substantially on a cash basis—North Bergen, North Arlington, and Chester. As soon as differences can be adjusted with minority groups of creditors, two other municipalities, Asbury Park and Fort Lee, can likewise be refunded, leaving in the jurisdiction of the commission only six small places whose finances cannot presently be disentangled.

From present indications it should be entirely possible to have all municipalities in the state successfully on a full cash basis by 1944, the date set in the budget act, but such a happy result will require additions to the budget act to facilitate a steady approach, improvement in tax procedure, perhaps a reduction in the relative burden of real property taxation, and will certainly require the attentive consideration of all who are interested in stabilizing New Jersey municipal finance.

EDITOR'S NOTE:—Address delivered before the Forty-third Annual Conference on Government of the National Municipal League, Rochester, New York, November 18, 1937.

The School Budget As Effective Publicity

Rochester's experience with the use of its school budget in the field of public relations suggests that the effort of any school district to experiment along the same lines would be well repaid

HAROLD E. AKERLY

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THERE are probably few people who do not well know that the traditional uses of budgets are: for financial planning by taxpayers and legislative bodies; for the use of executive and administrative officers in planning and execution; for the analysis and control of income and expenditures; as a periodic check on the number and cost of personnel, and on expenditures other than for personal services; for the general information of the public; and finally, for what business calls euphemistically, public relations. It is the last two uses that will be dealt with here.

Shortly after the World War the schools in the larger cities of this country experienced, in general, a rapid growth in population unevenly distributed as to educational level and geographical location. The secondary schools grew more rapidly than the elementary, and the school population in the suburbs grew like flowers in the sun while that in the business areas withered away. No longer could the trusty old yardsticks of education be applied to the new problems, especially those of housing, transportation, and finance. Concurrently, American business was being operated in terms of engineering efficiency, industrial economy, motion study, point systems, and budgets.

About twenty-five years ago the Rochester schools set up an efficiency bureau. But it was not until the post-war period that the practices as well

as the nomenclature of business were applied. The application has been rapid and thorough. The claim may safely be ventured that the better organized school system operates under closer and more scientific controls than the average business. For example, only recently have many members of the printing industry known their costs, a fact to which any purchasing department which bought printing could attest a half dozen years ago. The banks learned a great deal about operating costs in the spring and summer of 1933, and many of them then adopted operating budgets for the first time. During the boom period of the new era the schools not only prepared better budgets, but they installed systems of budgetary control that are effective and on a par with those in industry.

While the schools were growing in size, cost, and in the number of difficult problems demanding solution they were constantly under fire from organizations primarily interested in reducing the cost of local government. A study of these attacks made a dozen years ago disclosed the fact that the statements made by these organizations, by reputable newspapers, and by otherwise responsible individuals, were frequently founded on assumptions that were not borne out by actual conditions. It came to be the feeling of school administrators that if the details of the financial administration of the school system were made

available to all thinking people in the community many of the attackers would be disarmed at the start.

Ten years ago the Rochester board of education reached a decision to place a copy of its estimated financial needs, or budget, for the ensuing year, i.e. 1928, in the hands of every interested taxpayer at the same time that it transmitted the budget to the city council for approval. At the time it was realized that for this public distribution of some sixty thousand copies no cut-and-dried financial statement without explanation could be used. A twelve-page letter-size pamphlet was prepared. In it current income and expenditures were analyzed for a ten-year period, and the growth of the school population in its several divisions was charted and tabulated for the same period. Then, it gave in detail, one type of expenditure to a page, the cost of administration, instruction, auxiliary agencies, operation, maintenance, fixed charges, capital outlay, and debt service, the so-called principal functions of education.

There was some discussion of important economic problems such as the "pay-as-you-go" policy. The cover bore this statement: "This includes both the current expense budget and the budget for building and sites for the calendar year of 1928. It is presented to the taxpayers of Rochester for suggestions and criticisms. At the same time it is being sent to the city council for approval. Questions concerning the budget will be gladly answered."

While this statement meant exactly what it said, it will not come as a surprise to an experienced school administrator that but few questions, and fewer suggestions, came from those who read it. On the other hand, it served a useful purpose in conveying to the people a real desire on the part of the board of education for intelligent public participation in the major problems of school administration.

The first seven of these newly devised budget pamphlets were similar in style even though somewhat larger and more attractive than the first one. Illustrations were introduced. It was the favorable comment on these illustrations and the request that the budget be made even more readable that led to the printing of an illustrated foreword two years ago. This introduction, written by the superintendent of schools, was entitled "What the public school is attempting to do for the children of the city." It was so well received that the next year the foreword was doubled in length, better illustrated, and became a story of "The School City." Again the only reaction from the public was favorable, and as a result this year we published a twenty-four-page, illustrated pamphlet of which the first ten pages are exclusively devoted to an illustration of the aims and objectives of the school system. Almost without knowing it Rochester had hit upon a piece of effective publicity, and it is believed publicity that is legitimate.

TEN YEARS' EXPERIENCE

We have come to this belief at the close of a decade of experimentation in an effort to raise our budget to maximum effectiveness. In the earlier years the intent was solely to supply the need for public information. In the later years the board of education has not been unaware of the value of the budget in the field of public relations. It is only recently, however, that we have become fully conscious that Rochester has pioneered in a new field and has produced a new medium of educational publicity.

That master publicist, Clyde Miller, said some years ago "Effective school publicity . . . is not a matter of occasional drives; it aims to promote complete all-year-round support and sympathy between the taxpayer and the school by the use of every legitimate means by which the school can tell its story." It

is affirmed that the use of the budget as publicity meets the tests for legitimacy in every particular. It has been held that to be legitimate, school publicity must be inexpensive, simple, accurate, economically sound, and dignified; it must not bear the imprint of the press agent, or the hall mark of the propagandist. The illustrated budget pamphlet, we think, meets all of these tests.

It may well be argued that there are other and more effective forms of publicity. For example, one will instinctively cite "All the Children," the two recent annual reports of the superintendent of schools of the City of New York. These magnificent books, running one hundred and thirty-six pages in length, and in quality and appearance not unlike *Fortune*, are in a class by themselves. Then there are other annual reports that are attractive, effective, and not overly expensive, so why use the budget? And especially why use the budget when you know after examination of nearly five hundred of them that until recently not a single one had any sales appeal whatever? They varied from little strips of paper to large volumes bound in pin-seal leather. It must be confessed that the latter came from the environs of Hollywood. Why then attempt the infinitely more difficult project of utilizing for publicity a drab document forecasting something in the future, in preference to the customary annual report based on accomplishments when the latter already has shown all sorts of possibilities? The only answer is that it seems logical to work in the field of maximum criticism—the cost of public service.

In few cities are schools discredited, but in many communities the taxpayers hold that they are good but over-costly. Even in education we note the tendency to regard taxes as a punishment and not a bill for service rendered. This tendency needs some corrective. A properly

drawn budget, attractively presented, may furnish this corrective by supplying ethical medication for the soothing of the public's pocketbook nerve. And in the endeavor to relate service to cost, it seems helpful to show simultaneously the accomplishments and accompanying costs of the schools. The tax bill speaks emphatically enough. It's only fair to have what it buys speak emphatically. Costs should never be divorced from service. That a number of the larger cities of the country have accepted this point of view and are now furnishing the parents of school children and others interested with attractive budgets indicates that this new type of publicity may have real merit in helping the taxpayer to feel that he receives value in return for his expenditures for public service.

REACHING THOSE INTERESTED

Because the cost of the budget has not been a factor it is easy to fail to mention how inexpensively the school story in this form can be placed before the thinking population. While scientists have held that only 3 to 4 per cent of the population in any age is willing to subject itself to the rigors of thinking, it is obvious that in a democracy there are many more than that number who take an active interest in public affairs, and who respond to public issues to the best of their ability. In following this line of reasoning it was first decided that the school budget should reach about 20 per cent of the population. The first edition was approximately sixty thousand copies. In successive years the number has been gradually reduced to a practically stationary level at something over thirty thousand copies, or a copy for one person in ten of the population. This number seems to meet the demand. It is my unsupported belief that in smaller communities with more intense interest in school affairs the percentage might have to be slightly higher,

(Continued on Page 589)

Comparative Tax Rates of 279 Cities, 1937

Increase in average tax rate evidence that real property is sharing the burden of increased cost of government. Last year's increase greatest in six years

ROSINA MOHAUPT

Detroit Bureau of Governmental Research

THE accompanying sixteenth annual compilation of the tax rates of 263 American and 16 Canadian cities with populations over 30,000 indicates practically no change in assessed valuations since the 1936 report, and an increase of 86 cents in the average adjusted tax rate. This is the third year in which the urban assessed values of the country have remained practically stationary. However, there is an apparent increase in the cost of government borne by real property as evidenced by the increase in the average tax rate, which increase this year is the greatest in any year since 1931-1932. The annual changes in assessments and average adjusted tax rates are shown in table I.

TABLE I
COMPARISON OF ASSESSED VALUES AND
AVERAGE ADJUSTED TAX RATES OF ALL
UNITED STATES CITIES REPORTING
IN TWO SUCCESSIVE YEARS

Year	Assessed Values Percent of Increase or Decrease	Average Adjusted Tax Rate Amount Increase or Decrease
1936-37	— .3%	\$+ .82
1935-36	+ .1	+ .61
1934-35	—1.8	— .19
1933-34	—6.4	+ .71
1932-33	—8.1	— .57
1931-32	—4.3	+ .85

From these figures it may be concluded that the absence of pronounced activity in the building industry and revival in the real estate market has

prevented assessors from increasing values. As governmental costs advance without a corresponding increase in assessed values, new sources of revenue must be found or tax rates increased. An increase in the tax rate, however, does not always mean an increase in the tax burden on real estate, nor does it mean that the burden, if increased, is proportionately spread over all assessed property. Considerable effort has been made in some of the larger cities to increase personal property assessments during the past few years.

The form of presentation of this compilation of 279 cities is similar to that of prior years with the exception of the additional column for homestead exemption figures, and slight changes in some of the dates reported. The populations reported are the 1930 census figures. The next three columns show the total assessed valuations and the percentage of real and personal property represented. Canadian assessments include business and income assessments which are taxed at the same rates as realty. Not all provinces tax business and income in this manner.

The fifth, sixth, and seventh columns are self-explanatory. The eighth, the number of installments in which city taxes are payable, shows only the usual conditions. It is impossible to show in columnar form the varying tax collection dates for the county, township, school district, and other taxes or the

number of installments utilized by these units. The notes must be depended upon to make clear extraordinary situations.

In the next five columns are shown the tax rates for all purposes—city, school, county, state, township, park, and a number of district rates—so that the total rate will represent the charge per \$1,000 of assessed value for the services of all units of government. Where the legal basis of assessment is some figure other than 100 per cent of full value, the actual rates are adjusted to a uniform 100 per cent basis. This adjustment is indicated by the letter "A" after the total tax rate. Assessed values are not adjusted.

The next column shows the estimated ratios of assessed value to the true legal cash value. In certain states such as Illinois, New York, and California these estimated ratios are published by the state tax commissions, but in most instances they represent the opinion of the assessor. These ratios are applied to the total tax rate in an attempt to counteract, as far as possible, the lack of uniformity in assessing property at full value. The ratios, at best, are exactly what the heading of the column denotes—estimates—but they do in some measure compensate for differences in assessing practices.

It is difficult in many instances to confine tax data to the few categories set up in this tabulation: for example, where there are many overlapping taxing units in the same city; where different assessed values are used for various taxes; where numerous taxing units exist, the rates of which must arbitrarily be placed with the city, county, school or state tax rate; where a single tax rate is levied for all purposes and its distribution must be estimated; where a classified property tax is used, etc. In such cases, an attempt is made to show the situation as clearly as possible with the aid of footnotes.

The following table shows the range of both the total unadjusted and the adjusted tax rates. The adjusted tax rate is the most significant figure, although its significance varies with the accuracy of the estimated ratio of the assessed value to the legal basis. And it should also be remembered that even if the average ratio is correct, it does not necessarily hold for individual properties within a taxing unit.

Of the 279 cities tabulated, data for six were incomplete, and these cities are therefore not included in table II.

TABLE II
RANGE OF 1937 TAX RATES—273 CITIES

<i>Population Group¹</i>	<i>City</i>	<i>Rate</i>	
I	<i>Unadjusted Rates</i>		
	Chicago	\$ 95.20	High
	Philadelphia	26.25	Low
	Average	38.40	
	<i>Adjusted Rates</i>		
	Boston	38.70	High
II	San Francisco	19.36	Low
	Average	28.39	
	<i>Unadjusted Rates</i>		
	Portland, Ore.	55.00	High
	Washington, D. C.	17.50	Low
	Average	33.78	
III	<i>Adjusted Rates</i>		
	Jersey City	44.24	High
	Cincinnati	15.10	Low
	Average	28.56	
	<i>Unadjusted Rates</i>		
	San Diego	58.70	High
IV	Canton	17.10	Low
	Average	35.04	
	<i>Adjusted Rates</i>		
	Des Moines	44.02	High
	Oklahoma City	12.76	Low
	Average	26.67	
V	<i>Unadjusted Rates</i>		
	Charleston, S. C.	102.00	High
	Wheeling	14.02	Low
	Average	36.86	
	<i>Adjusted Rates</i>		
	Atlantic City	49.92	High
	Wheeling	10.52	Low
	Average	25.39	
	<i>Unadjusted Rates</i>		
	Joliet	67.90	High
	Steubenville	14.20	Low
	Average	37.35	
	<i>Adjusted Rates</i>		
	Clifton	44.57	High
	Steubenville	11.36	Low
	Average	25.77	

¹The United States Census groups cities according to population as shown in accompanying tabulation.

Canada *Unadjusted Rates*

St. John	42.20	High
Verdun	25.00	Low
Average	34.54	

Adjusted Rates

St. John	42.20	High
Verdun	20.00	Low
Average	33.77	

The range of the unadjusted tax rates for the 257 American cities is from \$14.02 to \$112.58, with an average of \$36.49. These figures are an indication of the chaos that exists in the application of the general property tax in the forty-eight states. Attacks on the general property tax might well be directed against the administration of the tax which produces such weird figures. The adjusted figures eliminate some of the more bizarre extremes—ranging from \$10.52 to \$49.92 and averaging \$26.14. But examining these figures, there is as much reason to doubt that cities can operate with a tax rate of about 1 per cent of the true cash value of general property as that taxpayers can afford to pay 5 per cent of the true value.

The average adjusted tax rate of \$26.14 per \$1000 of assessed value—a 2.6 per cent tax rate—probably reflects about average conditions now found in American cities. In other words, any peculiarities found in individual cities are self-correcting when the entire 257 cities are considered. It is probably safer to discuss the general property tax in terms of the conditions for the country as a whole, than for individual communities.

A comparison of the tax rates of cities reporting in both 1936 and 1937 will be found in table III.

The average unadjusted tax rates show marked increases for group I and group IV cities. The group I increase is confirmed by the even greater increase in the average adjusted tax rate, amounting to \$1.88. Of the group I cities, Chicago shows an increase in unadjusted tax rate of \$11.50; of the group IV cities, Atlantic City shows an increase of \$16.75, Fresno of \$7.49, and San Jose of \$7.20. Most of these increases, however, are compensated by the adjusting factors such as the ratio of assessed to true value.

Comparison of the six-year trend from 1931 to 1937 of the 221 cities reporting in all of these years as shown in table IV, indicates that there has been an increase of 70 cents in the average unadjusted rate and \$1.69 in the average adjusted tax rate.

Increases in average adjusted rates are even larger than the increases in the unadjusted rates. There has been a steady decline in the assessed values over this period of years but apparently the decline in assessments has not been as great as the decline in values over this same period for in many instances the ratios of assessed to true values have gone up. This accounts for the fact that the increases in the adjusted rates are larger than the increases in the unadjusted rates. The greatest increases in tax rates occur in the group I and II

TABLE III

COMPARISON OF 1937 AND 1936 AVERAGE UNADJUSTED AND ADJUSTED TAX RATES OF 241 CITIES

Population Group	Average Unadjusted Rates			Average Adjusted Rates		
	1937	1936	Increase	1937	1936	Increase
I	\$38.40	\$36.63	\$ 1.77	\$28.39	\$26.51	\$ 1.88
II	33.78	32.99	.79	28.56	27.84	.72
III	34.87	34.54	.33	26.54	26.52	.02
IV	36.80	35.64	1.16	25.51	25.33	.18
V	35.13	34.89	.24	25.93	24.12	1.81
U. S. Cities	35.66	35.02	.64	26.25	25.43	.82
Canada	34.54	34.18	.36	33.77	32.41	1.36
Total	35.59	34.96	.63	26.75	25.89	.86

TABLE IV
COMPARISON OF 1931 AND 1937 AVERAGE UNADJUSTED AND ADJUSTED TAX RATES
FOR 221 CITIES

Population Group	Average Unadjusted Rates			Average Adjusted Rates		
	1937	1931	Increase	1937	1931	Increase
I	\$38.40	\$34.38	\$ 4.02	\$28.39	\$23.36	\$ 5.03
II	33.78	32.50	1.28	28.56	26.39	2.17
III	34.87	34.57	.30	26.54	24.80	1.74
IV	36.86	35.58	1.28	24.91	23.91	1.00
V	34.07	34.72	— .65	26.05	25.41	.64
U. S. Cities	35.35	34.77	.58	26.15	24.74	1.41
Canada	35.18	32.77	2.41	34.69	29.23	5.46
Total	35.34	34.64	.70	26.73	25.04	1.69

cities, that is, the larger cities in America.

The second factor to be considered in the general property tax is the assessed valuation. The assessed value for the country as a whole has remained remarkably stationary during the past year with few increases of significance. The total assessed value of the 241 cities reporting in 1936 and 1937 dropped from \$66,203,000,000 in 1936 to \$65,869,000,000 in 1937. These figures include the Canadian assessment of \$3,263,000,000 in 1936 and \$3,140,000,000 in 1937—a decrease of 4 per cent—see table V.

TABLE V
COMPARISON OF 1936 AND 1937 PER
CAPITA ASSESSED VALUATIONS
FOR 241 CITIES

Population Group	Percent Increase or Decrease, 1936-37		
	1937	1936	
I	\$1693	\$1698	— .25
II	1471	1478	— .5
III	1168	1179	—1.0
IV	1301	1291	+ .7
V	1209	1215	— .5
U. S. Cities	1475	1480	— .3
Canada	1123	1167	—3.8
Total	1453	1461	— .5

The per capita assessed values confirm the relative stability of property assessments during the past year, but at the same time, reflect vagaries in assessment procedure. According to the 1930 census, the average urban family consists of about four persons (3.98). Accordingly, for each family in the group I

cities there is a total assessed value of \$6772 and for group V cities, \$4836. These figures probably represent a fairly accurate estimate of the investment of families in homes in these communities. If so, the total assessed value takes no account of vacant, personal, manufacturing, and industrial property.

There has been a notable decrease in per capita assessed values since 1931, averaging about 20 per cent. The absence of any advance and indications of continued recessions, although slight in amount, indicate that new construction has not been on a large enough scale to make any change in assessed values. Of course, there is considerable doubt as to whether the 1931 assessed values reflected "true" values, or contained a large element of speculative value which has finally been eliminated. In these comparisons (table VI) the population figures of 1930 have been used. Were the actual populations of 1937 available

TABLE VI
COMPARISON OF 1931, 1936, AND 1937
PER CAPITA ASSESSED VALUATIONS
FOR 221 CITIES

Population Group	Per Cent Decrease 1931-37			
	1937	1936	1931	
I	\$1693	\$1698	\$2153	21
II	1471	1478	1698	13
III	1168	1179	1480	21
IV	1291	1290	1579	18
V	1232	1241	1437	14
U. S. Cities	1480	1486	1848	20
Canada	1133	1179	1274	11
Total	1459	1467	1813	19

the decreases would be much more striking.

About the only safe conclusions which can be drawn from a study of these figures are that assessed values are remaining stationary or declining and that tax rates are increasing slightly to care for the additional costs of government.

HOMESTEAD EXEMPTION

This year, for the first time, the tabulation contains data on homestead exemptions which are becoming popular with legislative bodies. At present, there are 12 states with some type of homestead exemption, to which may be added Georgia, Utah, and North Caro-

lina, where enabling acts are required to make the present exemptions effective. The table shows a very brief description of the type of exemption which is in effect in the various states. Of the 257 American cities in the tabulation, 33 are subject to homestead exemption in one form or another.

The form of the tabulation is the same as in previous years and no changes have been made that would affect the comparability of the figures in any way. The questionnaire was sent to the 310 American and 18 Canadian cities of population over 30,000 and also Honolulu. (See following pages for tabulations.)

SCHOOL BUDGET

(Continued from Page 584)

while in larger ones with fewer home owners and more apartment dwellers it could safely be somewhat lower. And in this regard were this popularizing of the budget to be carried into larger governmental agencies, such as the state or nation, the percentage could, of course, be drastically reduced.

So far as the unit cost is concerned, it has crept up from the original cost of two and one-quarter cents a copy to something over five cents a copy today. Interestingly enough, the cost of the budget has never been questioned.

Nor is the physical burden of budget preparation greater than the financial. Experience has shown that it is not necessary to go outside of the schools for talent. The photography can be done by amateurs among the faculty, and teachers can make the layouts, while

other staff members coöperate in offering suggestions for the text. With well divided yet well organized effort there is no appreciable interference with the normal functions of the system.

Even though the use of the school budget in the field of public relations is as yet experimental, and its value has not been fully proved, experience so far suggests that the effort of any fair sized school district to experiment in the preparation and distribution of its annual budget would be well repaid. The idea might be carried a bit further to the point where it may be possible to find in a single, small, and attractive document the cost and character of the major activities carried on by a city, a county, or possibly even by a state.

EDITOR'S NOTE.—Address before Forty-third Annual Conference on Government of National Municipal League at Rochester, New York, November 18, 1937.

COMPARATIVE TAX RATES OF 279 CITIES FOR 1937

Compiled by the Detroit Bureau of Governmental Research From Data Furnished by City Officials and Members of the Governmental Research Association

No.	City	Census 1930	Assessed Value	Per Cent Realty	Per Cent Personalty	Fiscal Year Begins	City Taxes (for installment) are Due	1st Date City Taxes are Sub-Paid	No. of Installments in which City Taxes are Payable	Tax Rate Per \$1,000 of Assessed Valuation on Uniform Legal Basis of Assessment	Ratio of Assessed Value to Legal Basis (Per Cent)	Amount of Home- stead Ex-emption No.
Group I												
Population 500,000 and over												
1	New York, N. Y. ¹	6,930,466	\$16,599,695,194	100	—	Jan. 1	Apr. 1	May 1	2	\$22.00*	92	\$25.39
2	Chicago, Ill. ²	3,376,438	1,956,928,663	70	30	Jan. 1	July 1	Aug. 1	2	54.20	37	35.22
3	Philadelphia, Pa. ³	1,950,961	3,624,961,137	73	27	Jan. 1	Jan. 25	July 1	1	17.00	90	23.63
4	Detroit, Mich. ⁴	1,568,662	2,402,256,430	76	24	July 1	July 31	Aug. 15	2	16.84	78.4	29.75
5	Los Angeles, Calif. ⁵	1,238,048	1,279,106,060	74	26	July 1	Nov. 1	Dec. 5	2	15.80	100	26.40
6	Cleveland, Ohio ⁶	900,429	1,468,927,138	89	11	Jan. 1	Feb. 15	Dec. 1	2	13.33	50	28.60
7	St. Louis, Mo.	821,960	1,037,730,119	91	9	Jan. 1	Sept. 15	Jan. 1	4	17.50	85	23.55
8	Baltimore, Md. ⁷	804,874	1,874,821,239	57	43	Jan. 1	Jan. 1	Aug. 1	—	20.46	100	28.13
9	Boston, Mass.	781,188	1,590,544,700	92	8	Jan. 1	July 1	Nov. 1	2	23.09	100	38.70
10	Pittsburgh, Pa. ⁸	669,817	1,100,443,900	100	—	Jan. 1	July 1	Nov. 1	12	15.11	80	28.01
11	San Francisco, Calif. ⁹	634,394	823,064,067	87	13	Jan. 1	Nov. 1	Dec. 1	6	31.89	50	19.36
12	Milwaukee, Wis. ¹⁰	578,249	847,236,685	92	8	Jan. 1	Jan. 1	Feb. 1	1	14.53	95	31.72
13	Buffalo, N. Y.	573,076	963,171,890	100	—	July 1	July 1	Aug. 1	2	22.86	82	30.59
Group II												
Population 300,000 to 500,000												
14	Washington, D. C. ¹¹	486,869	1,251,330,921	94	6	July 1	Sept. 1	Oct. 1	4	17.50	90	15.75
15	Minneapolis, Minn. ¹²	464,356	243,658,821	83	17	Jan. 1	Jan. 4	May 1	4	17.02	100	33.48
16	New Orleans, La. ¹³	458,762	481,139,252	70	30	Jan. 1	Apr. 12	May 12	2	21.50	89	34.49

* = Estimated. N = None.

A = Denotes adjustment to 100 per cent basis.

NEW YORK CITY. Separation of the total tax rate of \$27.60 is estimated on the basis of appropriations. Varying rates are levied on the five boroughs, the rate shown being for the borough of Manhattan. State rate is included in county rate.

CHICAGO. The 1936 valuation and tax rates, payable late in 1937, are reported. The city rate includes sanitary district rate of \$6.80, park district rate of \$10.50, and poor relief tax of \$3.00. County rate includes forest preserve district, 90 cents. There is no state tax in Illinois on general property.

PHILADELPHIA. The city rate includes cost of county government, which is consolidated with the city. The city rate shown is the rate on city realty (comprising about 95 per cent of all realty).

DETROIT. There is no state tax on real property in Michigan.

LOS ANGELES. County rate includes metropolitan water district, \$4.00, and flood control district, \$1.90. Valuation excludes solvent credits and securities. There is no state tax on real estate in California.

CLEVELAND. For all Ohio cities, realty assessment includes public utilities valuation. Tangible personalty (included in valuation reported) is taxed at same rate as realty, but for only a percentage of its value; intangible personalty (not included in valuation reported) is taxed on either income or valuation at classified rates. There is no state tax in Ohio on property.

BALTIMORE. There is no county rate. There are four rates on real property—full, suburban, rural, and new annex; all rates at less than full rate are increasing to reach full rate in 1939. Intangible personalty, amounting to \$674,205,170, is taxed the limited and classified fixed rates of 18½ cents to \$1.00 per \$100. City rate includes

provisions for schools, representing about 21 per cent of total city budget.

SPRINGFIELD. The city rate upon improvements is one-half the full rate of \$20.60 upon lands, the weighted average rate being shown. Machinery is exempt.

SAN FRANCISCO. City is combined with county. Valuation reported excludes solvent credits of \$168,085,866 taxable at 1 mill. Stocks and bonds are no longer taxable.

MILWAUKEE. City rate includes metropolitan sewer district rate of \$2.20.

WASHINGTON. Congress appropriated \$5,000,000 for the District of Columbia for 1937. Intangible property (\$515,000,000 not included in assessment reported) is taxed at one-half of one per cent; banks, trust companies, and utilities are taxed at various rates upon earnings or receipts. City rate includes school rate.

MINNEAPOLIS, ST. PAUL, DULUTH. Homestead exemption: Minnesota statutes provide for five classes of property, assessed at varying bases of true value. Platted real estate is assessed at 40 per cent, except first \$4000 of homesteads, at 25 per cent; unplatted real estate is assessed at 33 1/3 per cent, except first \$4000 of homesteads, at 20 per cent; iron ore at 50 per cent; and personalty, in three classes at 10, 25, and 36 1/3 per cent, respectively. The average valuation for all classes for Minneapolis is 36 per cent, for St. Paul 38 per cent, and for Duluth 36 per cent; the rates shown are the actual rates adjusted to a uniform 100 per cent basis upon these percentages. The valuations shown are actual rather than adjusted to 100 per cent of true value.

NEW ORLEANS. Rates shown are actual rates. City and school rates based on estimated 85 per cent assessment; county and state rates on 100 per cent. The ratio of assessed to true cash value, 89 per cent, is the resultant of these two bases. *Home- stead exemption:* in Louisiana applies to state and parish taxes only except New Orleans (no other city) which may also exempt homesteads from city taxes. Maximum exemption is \$2,000 of assessed value. In 1937 only \$1,000 of assessed value was exempt.

No.	City	Census 1930	Assessed Value	Per Cent Realty	City Fiscal Year Begins	Date City Taxes (or 1st installment) are Due	1st Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Tax Rate Valuation on Uniform Basis of Assessment	Per \$1,000 of Assessed Value on Uniform Basis of Assessment	City School County State Total	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Adjusted Rate	Amount of Homestead Exemption No.		
42	Worcester, Mass.	195,311	272,106,300	94	Jan. 1	July 1	Nov. 1	1	24.24	10.27	1.31	37.20	100	37.20	42	
43	Oklahoma City, Okla. ³⁰	185,389	103,179,169	92	July 1	Oct. 1	Nov. 1	4	11.89	19.71	10.93	42.53	30	12.76	1,000 ³⁰	
44	Richmond, Va. ³¹	182,929	253,448,067	93	Feb. 1	June 15	July 1	4	14.50	7.50	N	22.00	87	19.14	44	
45	Youngstown, Ohio ³²	170,002	262,044,967	79	Jan. 1	—	Dec. 20	10	7.81	7.82	2.37	18.00	75	13.50	45	
46	Grand Rapids, Mich.	168,592	189,057,435	81	Apr. 1	July 1	Aug. 1	6	10.80	8.50	2.30	21.60	100	21.60	46	
47	Hartford, Conn. ³³	164,072	357,528,246	88	Apr. 1	Apr. 1	May 2	4	12.45	12.30	.59	1.36	26.70	100	26.70	47
48	Fort Worth, Texas ³⁴	163,447	162,380,793	78	Oct. 1	Oct. 1	Dec. 1	2	21.10	11.00	9.00	6.20	47.30	55	26.02	48
49	New Haven, Conn.	162,655	308,411,018	100	Jan. 1	Jan. 1	Aug. 1	2	15.31	10.90	.51	.78	27.50	100	27.50	49
50	Flint, Mich.	156,492	181,032,760	83	July 1	July 1	Oct. 1	2	11.90	10.24	3.15	N	25.29	100	25.29	50
51	Nashville, Tenn.	153,866	160,347,636	71	Jan. 1	Aug. 1	Nov. 2	2	18.48	3.52*	7.50	.80	30.40	75	22.73	51
52	Springfield, Mass.	149,900	272,492,880	93	Jan. 1	July 1	Nov. 2	2	19.54	9.42	1.63	1.81	32.40	100	32.40	52
53	San Diego, Calif.	147,995	140,005,780	85	July 1	Nov. 1	Dec. 5	2	21.66	15.90	19.50	N	58.70	50	29.35	53
54	Bridgeport, Conn.	146,716	236,245,385	82	Apr. 1	Jan. 1	May 1	2	21.50	5.72	.25	.97	28.60	100	28.60	54
55	Scranton, Pa. ³⁵	143,433	107,192,963	100	Jan. 1	Jan. 1	Apr. 1	2	16.05	19.00	11.00	N	46.05	70	32.24	55
56	Des Moines, Ia. ³⁶	142,559	135,129,598	84	Apr. 1	Jan. 1	Apr. 1	2	20.06	21.41	10.11	3.45	55.03	80	44.02	56
57	Long Beach, Calif. ³⁷	142,032	194,669,580	90	July 1	Oct. 1	Dec. 5	2	15.00	15.90	18.40	N	49.30	35	27.11	57
58	Tulsa, Okla. ³⁸	141,258	105,105,978	83	July 1	Nov. 1	Dec. 5	4	20.86	25.39	9.05	N	55.30	60	33.18	58
59	Salt Lake City, Utah ³⁸	140,267	130,909,957	72	Jan. 1	Oct. 30	Dec. 20	1	15.00	13.75	.63	5.63	41.01	70	28.71	59
60	Paterson, N. J.	138,513	173,513,751	91	Jan. 1	Feb. 1	Mar. 1	4	20.40	13.90	7.63	3.10	44.70	75	33.53	60
61	Yonkers, N. Y.	134,646	314,895,650	100	Jan. 1	Mar. 1	Apr. 1	4	18.80	10.57	4.65	17	90	30.77	61	
62	Norfolk, Va. ⁴⁰	129,710	150,647,235	88	Jan. 1	Jan. 1	Apr. 1	4	25.00	N	N	25.00	75	18.75	62	
63	Jacksonville, Fla. ³⁹	129,549	84,799,140	74	Jan. 1	Jan. 1	June 1	1	17.00	11.00	24.88	3.80	56.68	50	28.34	63
64	Albany, N. Y. ⁴⁰	127,413	233,027,890	97	Jan. 1	Jan. 1	Apr. 1	1	27.09	5.99	.20	32.88	74	24.33	64	
65	Trenton, N. J.	123,356	161,434,023	88	Jan. 1	Feb. 1	Apr. 1	1	19.95	9.33	7.31	3.01	39.60	80	31.68	65
66	Kansas City, Kans.	121,857	88,392,031	75	Jan. 1	Nov. 1	Dec. 21	2	17.99	16.20	12.94	2.47	49.60	49	24.30	66
67	Kansas City, Tenn.	119,798	110,529,727	92	Oct. 1	Oct. 1	Mar. 1	4	14.80	5.20*	16.60	.80	37.40	100	37.40	67
68	Chattanooga, Tenn.	118,700	146,975,099	82	Jan. 4	Jan. 4	Feb. 2	2	20.54	11.48	8.01	2.97	43.00	80	34.40	68
69	Camden, N. J.	115,967	126,276,460	100	Jan. 4	Jan. 4	July 1	1	11.00	13.50	7.50	N	32.00	80	25.60	69

³⁰Oklahoma City. There is no state tax in Oklahoma on property. *Homestead ex-emption:* Exemption of \$1000 of assessed value applies to state and all local units of government. Obligations incurred prior to this act not affected.

³¹Richmond. The cities of Virginia are autonomous, having no county government. There is no state tax in Virginia on property subject to local taxation. The rates given are levied on realty and tangible personalty; machinery, assessed at \$11.123,530 (not included in valuation reported) is taxed \$5.00 per \$1000 for city and school purposes.

³²Youngstown. City rate includes Mahoning Valley Sanitary District rate of \$2.26 and township road rate of 12 cents.

³³Hartford. City rate includes metropolitan district rate of 76 cents.

³⁴Fort Worth. City rate includes water conservation rate of \$3.60. See note 21 re homestead exemption.

³⁵Scranton. The city rate upon improvements is one-half of the full rate, \$22.22, on land, the weighted average being shown. County rate includes poor district rate of \$5.50.

³⁶Des Moines. Money and credits, \$32,046,919 (not included in valuation reported), are taxed at 6 mills. *Homestead exemption:* Amount of homestead exemption is determined by the Board of Assessment and Review each year. The maximum exemp-

tion allowed is 25 mills on the first \$2500 of assessed value or \$2.50. This applies to the state and all local units of government.

³⁷Long Beach, Sacramento, Berkeley, Pasadena, Alameda, Santa Barbara. Rates shown are actual rates. County assessments for county and school taxes are uniformly on a 50 per cent basis throughout California. The following cities base their rates on assessments other than the 50 per cent county values: Long Beach, 67 per cent; Sacramento, 63 per cent; Berkeley, 63 per cent; Pasadena, 75 per cent; Alameda, 60 per cent; Santa Barbara, 60 per cent. The ratios of assessed to true value in these cities are the resultants of the two bases. Long Beach county rate includes flood control tax of \$2.00 and metropolitan water district tax of \$3.70.

³⁸Salt Lake City, Ogden. County rate includes metropolitan water district rate of 93 cents and Salt Lake mosquito abatement rate of 10 cents. *Homestead exemption:* Authorized but not effective.

³⁹Jacksonville. State rate includes inland navigation rate of \$1.00 and ship canal rate of 30 cents. *Homestead exemption:* The first \$5000 of assessed value of homesteads is exempt from state and all local taxes except for debt service on obligations incurred prior to the passage of the amendment. \$12,848,620 of assessed value reported is taxed only \$7.00 per \$1000 for debt service.

⁴⁰Norfolk, Albany, Lowell, Manchester, Roonoke, Waco, Pittsfield, Portsmouth (Va.), Chilcopee. School rate is included in city rate.

No.	City	Census 1930	Assessed Value	Per Cent Realty	City Fiscal Year	Date City Taxes (or 1st installment) are Due	1st Date City Taxes are Sub-ject to Penalty	No. of Install-ments in City Taxes are Payable	Tax Rate Per \$1,000 of Assessed Value on Uniform 100 per cent Legal Basis of Assessment	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Amount of Home- stead Ex-emption No.					
70	Spokane, Wash. ⁴¹	115,514	70,941,977	78	Jan. 1	May 31	June 1	2	9.00	5.25	6.75	1.70	22.70A	94	21.34	70
71	Fall River, Mass. ⁴²	115,274	92,263,750	90	Jan. 1	July 1	—	10	—	—	—	—	39.90	100	39.90	71
72	Fort Wayne, Ind.	114,946	148,500,000	75	Jan. 1	—	May 3	2	8.30	8.90	3.70	1.50	22.40	70	15.68	72
73	Elizabeth, N. J.	114,589	139,675,008	91	Jan. 1	—	Feb. 2	4	17.83	11.01	5.96	2.60	37.40	100	37.40	73
74	Cambridge, Mass.	113,643	Not reporting	88	Jan. 1	Oct. 1	Nov. 2	10	28.55	9.67	1.15	1.43	40.80	100	40.80	74
75	New Bedford, Mass.	112,597	104,694,400	100	Jan. 4	Mar. 1	July 1	1	11.00	14.00	5.25A	N	30.25A	100	30.25	75
76	Reading, Pa. ⁴³	111,171	144,814,450	100	Jan. 4	Mar. 1	Nov. 1	2	10.90	17.20	7.48	1.82	37.40	65	24.31	76
77	Wichita, Kans. ⁴⁴	111,637	117,652,896	84	Jan. 1	Nov. 1	Dec. 20	2	12.87	6.50	7.65	2.00	29.02A	94	27.28	77
78	Miami, Fla.	106,817	49,520,762	76	Jan. 1	Feb. 1	Sept. 1	1	12.87	6.50	7.65	2.00	29.02A	94	27.28	78
79	Tacoma, Wash. ⁴⁵	106,597	132,767,025	100	July 1	July 1	July 1	2	20.42	6.08	12.90	.80	40.20	80	32.16	79
80	Wilmington, Del. ⁴⁶	105,802	132,694,201	73	Jan. 1	May 1	June 1	1	25.20	17.50	3.10	N	45.80	50	22.90	80
81	Knoxville, Tenn.	104,969	78,335,065	71	Jan. 1	Feb. 1	June 1	2	5.20	9.20	2.70	N	17.10	75	12.83	81
82	Peoria, Ill. ⁴⁷	104,906	130,540,742	79	Jan. 1	June 1	June 20	2	7.35	10.40	6.35	1.50	25.60	80	20.48	82
83	Canton, Ohio ⁴⁸	104,193	131,389,220	75	Jan. 1	May 2	May 3	2	12.50	10.00	8.70	6.20	37.40	70	26.18	83
84	South Bend, Ind.	103,908	Not reporting	78	Jan. 1	Dec. 1	Feb. 28	2	19.07	10.01	1.47	2.45	33.00	100	33.00	84
85	Somerville, Mass.	102,421	77,032,840	91	Jan. 1	July 1	Nov. 1	2	9.70	9.30	9.50	1.50	30.00	100	30.00	85
86	El Paso, Texas ⁴⁹	102,320	131,966,570	78	Jan. 1	July 1	Nov. 1	2	9.70	9.30	9.50	1.50	30.00	100	30.00	86
87	Lynn, Mass.	102,249	115,510,780	80	Jan. 1	May 3	—	2	24.40	9.15	9.12	.19	42.86	75	32.15	87
88	Evansville, Ind.	101,740	130,987,896	100	Jan. 1	June 1	June 1	2	14.28	13.06	6.86	4.42	38.62A	100	38.62	88
89	Utica, N. Y.	101,463	53,587,440	80	Jan. 1	Jan. 4	June 1	4	—	—	—	—	42.80	100	42.80	89
90	Duluth, Minn. ⁵⁰	101,161	Not reporting	80	Jan. 1	Jan. 4	June 1	4	—	—	—	—	42.80	100	42.80	90
91	Tampa, Fla.	101,161	Not reporting	80	Jan. 1	Jan. 4	June 1	4	—	—	—	—	42.80	100	42.80	91
92	Gary, Ind.	100,426	Not reporting	93	Jan. 1	Oct. 1	Nov. 1	2	38.96	—	1.70	2.14	42.80	100	42.80	92
93	Lowell, Mass. ⁴⁰	100,234	98,214,550	93	Jan. 1	Oct. 1	Nov. 1	2	38.96	—	1.70	2.14	42.80	100	42.80	93
Group IV																
Population 50,000 to 100,000																
94	Waterbury, Conn.	99,902	164,834,318	80	Jan. 1	May 1	June 1	2	18.94	11.28	.54	.74	31.50	80	25.20	94
95	Schenectady, N. Y.	95,692	153,855,790	100	Jan. 1	Jan. 2	June 1	2	16.92	10.37	6.27	.40	33.96	85	28.87	95
96	Sacramento, Calif. ⁵¹	93,750	113,344,350	87	Jan. 1	Nov. 1	Dec. 5	2	18.10	16.48	11.92	N	46.50	55	25.58	96
97	Allentown, Pa.	92,563	102,715,340	100	Jan. 4	Jan. 1	July 1	4	12.40	15.00	7.00	N	34.40	75	23.80	97
98	Bayonne, N. J. ⁵²	88,979	145,746,715	84	Jan. 1	Feb. 1	Feb. 2	4	33.74	—	8.35	2.98	45.07	100	45.07	98
99	Wilkes-Barre, Pa.	86,628	89,973,397	94	Jan. 4	Apr. 1	July 1	5	13.00	16.50	11.40	N	40.90	60	24.54	99
100	Rockford, Ill. ⁴⁹	85,864	52,805,039	74	Jan. 4	Apr. 1	June 1	2	24.68	20.22	5.00	N	49.90	40	19.96	100
101	Lawrence, Mass.	85,068	89,284,975	92	Jan. 1	July 1	Nov. 1	2	20.25	12.79	1.67	2.09	36.80	90	33.12	101
102	Savannah, Ga. ⁵³	85,024	60,395,102	79	Jan. 1	Feb. 1	Jan. 1	4	23.00	10.00	12.50	5.00	50.50	50	25.25	102
103	Charlotte, N. C.	82,675	Not reporting	95	Jan. 1	Nov. 2	Dec. 5	2	14.20	17.72	15.88	N	47.80	54	25.81	103
104	Berkeley, Calif. ⁵⁴	82,108	86,247,995	100	Jan. 1	Mar. 1	July 1	2	10.00	14.50	6.65A	N	31.15A	80	24.92	104
105	Altoona, Pa. ⁵⁵	82,054	74,926,545	100	Jan. 4	Mar. 1	July 1	2	—	—	—	—	31.15A	80	24.92	105

^aSpokane, Bellingham, Everett. See note 16 re legal basis of assessment and ad-justed rates reported.

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No.	City	Census 1930	Assessed Value	Per Cent Realty	City Fiscal Year Begins	Date City Taxes (or installment) are Due	1st Date City Taxes are Subject to Penalty	No. of Installments in City Taxes Payable	Tax Rate Per \$1,000 of Valuation on Uniform Legal Basis of Assessment	Assessed 100 per cent Basis of Assessment	Estimated Ratio of Value to Legal Basis (Per Cent)	Adjusted Rate	Amount of Home-emption No.			
106	Little Rock, Ark.	81,679	Not reporting													
107	St. Joseph, Mo.	80,935	65,004,320	73	Apr. 5	May 5	Sept. 1	1	14.00	12.25	7.25	1.50	35.00	70	24.50	106
108	Saginaw, Mich.	80,715	96,397,697	84	Jan. 4	July 1	Aug. 1	1	10.65	6.48	3.62*	N	20.75	100	20.75	107
109	Harrisburg, Pa.	80,339	90,736,255		Jan. 4	May 1	July 1	3	13.00	15.50	6.00	N	34.50	55	18.98	108
110	Sioux City, Ia. ^{8a}	79,183	86,398,022	79	Jan. 1	Jan. 1	Apr. 1	1	13.27	19.22	8.98	2.70	44.17	60	26.50	2,500 ^{8a}
111	Lansing, Mich.	78,397	111,540,031	82	May 1	July 19	—	2	13.70	6.50	2.90	N	23.10	80	18.48	110
112	Pawtucket, R. I. ^{1a}	77,149	146,032,400	74	Jan. 1	Oct. 1	Oct. 16	4	21.00	—	—	N	21.00	100	21.00	111
113	Manchester, N. H. ^{4a}	76,834	85,165,879	82	Jan. 1	Sept. 1	Dec. 1	—	29.28	—	5.84	3.38	38.50	100	38.50	112
114	Binghamton, N. Y.	76,662	140,208,265	97	Jan. 1	Jan. 1	Feb. 1	1	20.91	11.42	6.43	—	38.76	80	31.01	113
115	Shreveport, La. ^{1a}	76,655	83,545,160	73	Jan. 1	Nov. 1	Jan. 1	1	14.25	7.50	2.25	5.75	29.75	67	19.93	114
116	Pasadena, Calif. ^a	76,086	129,015,000	89	July 1	Oct. 11	Feb. 5	1	11.90	17.90	19.00	N	48.80	56	27.33	1,000 ^{1a}
117	Lincoln, Neb.	75,933	96,873,825	77	Sept. 1	Oct. 11	Dec. 1	2	9.80	15.00	3.50	2.64	30.94	80	24.75	115
118	Huntington, W. Va. ^{1a}	75,572	103,728,045	—	July 1	Oct. 11	Dec. 1	2	8.67	—	—	—	30.94	80	24.75	notes ^{1a}
119	Niagara Falls, N. Y.	75,460	148,360,989	100	Jan. 1	Nov. 1	Dec. 1	1	16.60	9.99	4.46	—	31.05	76	23.60	117
120	Winston-Salem, N. C. ^{1a}	75,274	98,997,779	95	July 1	Nov. 1	Mar. 3	1	11.27	2.73	5.50	N	19.50	66	12.87	119
121	East St. Louis, Ill.	74,347	49,995,648	68	Jan. 1	May 1	June 1	2	27.90	24.00	5.70	N	57.60	40	23.04	120
122	Troy, N. Y.	72,763	74,071,817	96	Jan. 1	Jan. 1	Feb. 1	2	24.31	9.65	12.58	—	46.54	80	37.23	121
123	Quincy, Mass.	71,983	122,690,575	92	Jan. 1	Jan. 1	June 1	2	23.60*	7.70*	7.70*	1.40*	33.40	100	33.40	122
124	Springfield, Ill.	71,864	49,343,337	81	Mar. 1	Jan. 1	June 1	2	20.05	17.00	9.30	N	46.35	50	23.18	123
125	Portland, Me.	70,810	Not reporting													124
126	Lakewood, Ohio	70,509	93,927,340	91	Jan. 1	Dec. 20	Jan. 20	2	7.86	12.04	5.30	N	25.20	75	18.90	125
127	Roanoke, Va. ^{4a}	69,206	61,606,640	77	July 1	Mar. 31	July 1	4	25.00	—	N	N	25.00	56	14.00	126
128	Springfield, Ohio	68,743	Not reporting													127
129	Mobile, Ala. ^{1a}	68,202	41,041,744	76	Oct. 1	Dec. 1	Jan. 1	1	4.50	—	12.90	3.90	21.30A	100	21.30	128
130	New Britain, Conn.	68,128	102,039,867	84	Apr. 1	May 15	June 16	1	13.84	11.47	4.46	1.23	27.00	100	27.00	129
131	East Orange, N. J.	68,020	116,480,632	93	Jan. 1	Feb. 1	Feb. 1	4	15.64	8.58	4.98	2.80	32.00	100	32.00	2,000 ^{1a}
132	Racine, Wis.	67,542	104,595,456	91	Jan. 1	Mar. 1	Feb. 1	1	6.00	11.37	6.47	11	23.95	90	21.56	130
133	Johnstown, Pa.	66,993	77,315,230	93	Jan. 4	Mar. 1	July 1	1	12.50	15.00	8.00	N	35.50	65	23.08	131
134	Cicero, Ill.	66,602	Not reporting													132
135	Atlantic City, N. J. ^{1a}	66,198	98,545,926	91	Jan. 1	Feb. 1	Feb. 1	4	29.44	8.83	8.00	3.65	49.92	100	49.92	133
136	Montgomery, Ala.	66,079	Not reporting													134
137	Covington, Ky. ^{1a}	65,276	167,101,150	91	Jan. 1	July 1	Nov. 1	10	—	—	—	—	28.40	100	28.40	135
138	Newton, Mass. ^a	65,252	56,133,255	77	Jan. 1	June 1	July 1	1	12.90	11.40	6.00	1.55	31.85	70	22.30	136
139	Pontiac, Mich.	64,928	61,132,274	72	Jan. 1	July 1	Aug. 3	1	10.72	9.76	4.82	N	25.30	100	25.30	137
140	Hammond, Ind.	64,560	86,785,135	65	Jan. 1	May 3	May 3	2	10.20	12.70	8.00	1.50	32.40	60	19.44	138
141	Topeka, Kans.	64,120	82,624,733	60	Jan. 1	Nov. 1	Dec. 20	2	15.48	18.23	5.40	2.02	41.13	60	24.68	139
142	Oak Park, Ill.	63,982	40,020,054	92	Jan. 1	July 15	Sept. 1	2	24.80	34.20	9.30	N	68.30	37	25.27	140
143	Brockton, Mass.	63,797	Not reporting													141
144	Evansville, Ind.	63,338	50,559,609	79	Jan. 1	July 1	Aug. 1	2	24.45	36.20	6.30	N	66.95	37	24.77	142
145	Pasadena, N. Y.	62,959	Not reporting													143
146	Terre Haute, Ind.	62,810	Not reporting													144
147	Glendale, Calif.	62,736	52,310,503	—	July 1	Nov. 1	Dec. 5	2	13.20	19.90	14.70	N	47.80	50	23.90	145
148	Charleston, S. C.	62,265	16,495,447	69	Jan. 1	Jan. 1	Oct. 16	—	62.00	24.50	10.00	5.50	102.00	25	25.50	146

may be taxed at not more than 1 per cent of assessed value, non-homestead may not be taxed more than 1½ per cent if without, or 2 per cent if within a municipality. This applies to the state and all local governments.
^aWinston-Salem, Greensboro, Durham, Asheville, High Point. Homestead exemption: Authorized but not effective.

County rate includes flood control district, \$1.90 and metropolitan water district, \$3.00.
^{1a}Mobile. See note 25 re adjusted rates. School tax rate is included in state and county rates.
^{1b}Huntington, Wheeling. Homestead exemption: In West Virginia homestead property

No.	City	Census 1930	Assessed Value	Per Cent Realty	City Fiscal Year Begins	Date City Taxes (or let install-ment) are Due	1st Date City Taxes are Sub-ject to Pen-alty	No. of Install-ments in City Taxes	Tax Rate Per \$1,000 of Valuation on Uniform Legal Basis of Assessment	Assessed Value to 100 per cent of Assessment	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Ad-justed Rate	Amount of Home- stead Ex-emption No.	
149	Wheeling, W. Va. ^{as}	61,659	117,749,600	59	July 1	Oct. 1	Dec. 1	2	5.60	3.12	14.02	75	10.52	Notes 149
150	Mount Vernon, N. Y.	61,499	151,899,000	100	Jan. 1	Jan. 1	Feb. 1	2	14.78	6.59	33.70	80	26.96	150
151	Davenport, Ia. ^{as}	60,751	54,801,443	92	Apr. 1	Sept. 1	Oct. 1	1	14.50	8.74	43.46	60	26.08	2,500 ^{as} 151
152	Charleston, W. Va.	60,408	Not reporting											152
153	Augusta, Ga.	60,342	Not reporting											153
154	Lancaster, Pa.	59,949	Not reporting	96	Jan. 1	Oct. 1	Nov. 1	—	—	—	37.60	100	37.60	154
155	Medford, Mass. ^a	59,714	79,394,500											155
156	Hoboken, N. J.	59,261	Not reporting	100	Jan. 4	Mar. 1	July 1	—	11.50	13.00	30.25	90	27.23	156
157	Chester, Pa.	59,164	54,703,743	95	Jan. 1	Feb. 1	Feb. 10	4	28.02	10.54	49.73	100	49.73	157
158	Union City, N. J.	58,659	66,518,862	92	Jan. 1	Jan. 1	Mar. 1	7	6.66	12.53	26.50	95	25.18	158
159	Malden, Mass.	58,036	Not reporting											159
160	Madison, Wis.	57,899	120,930,010	92	Jan. 1	Jan. 1	Mar. 1	7	6.66	12.53	26.50	95	25.18	160
161	Bethlehem, Pa.	57,892	Not reporting											161
162	Beaumont, Texas ^a	57,732	56,500,000 ^a	85	July 1	Oct. 1	Feb. 1	1	16.80	7.40	41.70	80	33.36	3,000 ^{as} 162
163	San Jose, Calif.	57,651	54,949,245	100	Dec. 1	Nov. 1	Dec. 5	2	13.80	18.29	47.52	50	23.76	163
164	Springfield, Mo.	57,527	37,721,905	75	Jan. 1	Sept. 1	Jan. 1	1	15.00	15.40	39.90	70	27.93	164
165	Decatur, Ill.	57,510	31,648,531	81	May 1	May 1	June 1	2	22.50	24.00	54.40	50	27.40	165
166	Irrington, N. J.	56,733	Not reporting											166
167	Holyoke, Mass.	56,537	Not reporting											167
168	Hamtramck, Mich.	56,268	73,546,201	33	July 1	July 15	Aug. 1	2	19.20	11.00	35.24	77	27.13	168
169	Cedar Rapids, Ia. ^{as}	56,097	52,702,537	88	Apr. 1	Jan. 1	Apr. 1	2	15.03	9.29	46.83	50	23.42	2,500 ^{as} 169
170	York, Pa.	55,254	48,750,000	100	Jan. 4	Mar. 1	July 1	1	9.50	18.00	35.50	60	21.30	170
171	Jackson, Mich.	55,187	67,213,920	88	July 1	July 1	July 21	5	9.56	9.30	22.86	90	20.57	171
172	Kalamazoo, Mich.	54,786	71,078,935	76	Jan. 1	July 1	Aug. 1	12	10.72	10.55	24.77	80	19.82	172
173	East Chicago, Ind.	54,784	Not reporting											173
174	McKeesport, Pa.	54,632	54,815,275	100	Jan. 4	Mar. 1	July 1	1	11.00	15.00	36.50	60	21.90	174
175	New Rochelle, N. Y.	54,000	197,357,498	97	Jan. 1	Jan. 1	Feb. 1	—	13.90	9.90	29.40	86	25.28	175
176	Macon, Ga. ^a	53,829	38,000,000 ^a	79	Jan. 1	Apr. 15	Jan. 1	3	15.00	9.22	41.00	50	20.50	176
177	Greensboro, N. C. ^a	53,569	83,315,303	79	Jan. 1	Sept. 1	Jan. 1	1	11.10	2.40	21.00	75	15.75	177
178	Austin, Texas ^a	53,120	52,573,185	80	July 1	Jan. 1	Apr. 2	2	16.00	6.00	36.70	67	24.59	3,000 ^{as} 178
179	Highland Park, Mich.	52,959	81,140,100	80	Jan. 1	July 31	Aug. 16	2	14.30	11.60	30.57	100	30.57	179
180	Galveston, Texas	52,938	Not reporting											180
181	Waco, Texas ^{as}	52,848	48,595,360	71	Oct. 1	Oct. 5	Mar. 1	12	24.50	—	—	—	3,000 ^{as} 181	
182	Fresno, Calif.	52,513	54,191,605	84	July 1	Oct. 1	Dec. 5	2	16.30	10.80	43.40	50	21.70	182
183	Hamilton, Ohio	52,176	63,580,300	85	Jan. 1	Oct. 20	Sept. 1	2	7.75	2.44	16.96	70	11.87	183
184	Durham, N. C. ^a	52,037	72,937,844	67	July 1	Oct. 1	Feb. 2	2	13.05	3.35	22.40	75	16.80	184
185	Columbia, S. C.	51,581	Not reporting											185
186	Cleveland, Heights, O.	50,945	103,451,350	94	Jan. 1	Oct. 1	—	2	4.20	13.50	39.40	80	18.40	186
187	Port Arthur, Texas ^a	50,902	27,937,700	83	July 1	July 1	Dec. 1	2	20.00	6.50	4.90	100	27.58	187
188	Dearborn, Mich.	50,358	173,006,085	62	Jan. 1	Jan. 1	Aug. 21	4	14.24	10.22	29.14	100	29.14	188
189	Kenosha, Wis.	50,262	69,627,190	91	Jan. 1	Jan. 1	Mar. 1	1	5.83	15.30	31.00	80	24.80	189
190	Asheville, N. C. ^a	50,193	89,052,579	—	Jan. 1	Jan. 1	Feb. 1	1	14.70	2.75	57.74	60	16.20	190
191	Pueblo, Colo.	50,096	26,725,491	—	Jan. 1	Jan. 1	Mar. 1	1	27.00	15.70	40.42	70	40.42	191
Group V														
Population 30,000 to 50,000														
192	Pittsfield, Mass. ^{as}	49,677	58,330,870	92	Jan. 1	July 1	Nov. 1	2	29.12	2.46	33.50	100	33.50	192
193	Woonsocket, R. I. ^a	49,376	74,391,700	76	Jan. 1	Oct. 10	Oct. 11	4	—	—	25.00	100	25.00	193

No.	City	Census	Assessed Value	Per Cent Realty	City Fiscal Year	Date City Taxes or installment are Due	1st Date City Taxes are Sub-ject to Penalty	No. of Install-ments in City Taxes are Payable	Tax Rate Per \$1,000 of Assessed Valuation on Uniform Basis of Assessment	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Ad-justed Ex-emption No.					
194	Haverhill, Mass.	48,710	53,326,978	88	12	Jan. 1	Oct. 1	Nov. 1	31.48	7.60	1.04	1.08	41.20	100	41.20	194
195	New Castle, Pa.	48,674	Not reporting			Jan. 1	July 1	Nov. 1	22.13	7.80	1.38	4.29	35.60	100	35.60	195
196	Everett, Mass.	48,424	70,608,650	87	13	Jan. 1	July 1	Nov. 1	22.13	7.80	1.38	4.29	35.60	100	35.60	196
197	Jackson, Miss. ^{as}	48,282	38,074,330	73	27	Oct. 1	Jan. 1	Feb. 2	18.50	8.00	13.40	8.00	47.90	60	28.74	197
198	Phoenix, Ariz.	48,118	Not reporting			Jan. 1	Jan. 1									198
199	Stockton, Calif.	47,963	65,460,335	91	—	Jan. 1	Feb. 1	Mar. 1	18.60	12.40	19.40	N	50.40	50	25.20	199
200	Brookline, Mass.	47,490	160,217,600	91	9	Jan. 1	Oct. 15	Nov. 1	15.78	4.92	.66	2.64	24.00	100	24.00	200
201	Elmira, N. Y.	47,397	49,691,948	86	4	Jan. 1	May 15	June 1	29.44	9.18	3.42	—	42.04	65	27.33	201
202	Bay City, Mich.	47,355	42,552,280	85	15	July 1	Aug. 1	Oct. 1	14.70	9.81	11.83	N	36.34	80	29.07	202
203	Berwyn, Ill.	47,027	20,000,000	90	10	Jan. 1	—	—	26.50	40.70	10.20	N	77.40	37	28.64	203
204	Clifton, N. J.	46,875	47,698,327	94	6	Jan. 1	Feb. 1	June 1	19.03	14.13	8.09	3.32	44.57	100	44.57	204
205	Aurora, Ill.	46,589	27,737,387	95	5	Jan. 1	Apr. 1	June 1	22.50	23.80	8.72	N	55.02	33	18.16	205
206	Muncie, Ind.	46,548	Not reporting			Nov. 1	Sept. 1	Oct. 1	28.70	—	—	—	28.70	100	28.70	206
207	Stamford, Conn. ^{as}	46,346	110,231,475	86	14	Nov. 1	Sept. 1	Oct. 1	28.70	—	—	—	28.70	100	28.70	207
208	Waterloo, Ia.	46,191	Not reporting			Jan. 1	July 1	Nov. 1	29.74	9.37	N	4.69	43.80	100	43.80	208
209	Chester, Mass.	45,816	45,456,300	92	8	Jan. 1	July 1	Nov. 30	17.40	7.80	—	—	—	70	—	209
210	Lexington, Ky.	45,736	50,428,609	87	13	Jan. 1	June 1	June 30	14.50	22.00	14.50	N	51.00	56	28.56	210
211	Williamsport, Pa. ^{as}	45,729	29,290,700	100	—	Jan. 4	Apr. 1	July 1	25.00	—	—	N	25.00	70	17.50	211
212	Portsmouth, Va. ^{as}	45,704	32,269,202	95	5	Jan. 1	June 30	July 1	13.31	11.32	6.56	N	31.19	70	21.83	212
213	Jamestown, N. Y.	45,155	62,444,547	99	1	Jan. 1	May 15	June 16	6.02	6.94	1.96	N	14.92	80	11.94	213
214	Lorain, Ohio	44,512	70,550,674	85	15	Jan. 1	Jan. 20	Jan. 21	35.35	—	—	1.94	39.00	100	39.00	214
215	Chicopee, Mass. ^{as}	43,930	39,194,800	92	8	Jan. 1	July 1	Nov. 2	14.00	11.50	6.00	11.90	43.40	67	29.08	215
216	Wichita Falls, Texas ^{as}	43,690	30,000,000*	—	—	Oct. 1	Oct. 1	Feb. 1	10.40	7.00	3.20	N	20.60	100	20.60	216
217	Battle Creek, Mich.	43,573	57,516,850	89	11	Jan. 1	July 1	Aug. 20	27.38	14.06	9.64	3.02	54.10	50	27.05	217
218	Perth Amboy, N. J.	43,516	47,708,265	89	11	Jan. 1	Feb. 1	—	20.53	9.55	1.57	1.85	33.50	100	33.50	218
219	Salem, Mass.	43,353	54,494,060	89	11	Jan. 1	July 1	Dec. 1	11.20	9.90	6.20	6.20	33.50	75	25.13	219
220	Amarillo, Texas ^{as}	43,132	48,927,966	77	23	Apr. 16	Oct. 1	Nov. 1	12.00	7.00	6.00A	3.75A	28.75A	67	19.26	220
221	Columbus, Ga. ^{as}	43,131	41,450,114	70	30	Jan. 1	Aug. 1	Sept. 1	23.10	32.30	12.50	N	67.90	50	33.95	221
222	Joliet, Ill. ^{as}	42,993	19,681,059	80	20	Jan. 1	Oct. 1	Sept. 1	—	—	—	—	23.00	90	20.70	222
223	Cranston, R. I. ^{as}	42,911	73,227,780	78	22	Jan. 1	Oct. 7	Nov. 19	8.12	9.24	3.14	N	20.50	100	20.50	223
224	Portsmouth, Ohio	42,560	49,890,770	93	7	Jan. 1	Oct. 20	Jan. 20	9.20	7.10	4.50	N	20.80	70	14.56	224
225	Lima, Ohio	42,287	49,000,000*	86	14	Jan. 1	Dec. 20	Feb. 20	—	—	—	—	—	—	—	225
226	Council Bluffs, Ia.	42,048	Not reporting			Jan. 1	Dec. 1	Jan. 10	9.75	9.55	4.18	N	23.48	100	23.48	226
227	Montclair, N. J.	42,017	Not reporting			Jan. 1	Dec. 1	Jan. 10	9.75	9.55	4.18	N	23.48	100	23.48	227
228	Dubuque, Ia.	41,679	Not reporting			Jan. 1	Dec. 1	Jan. 10	9.75	9.55	4.18	N	23.48	100	23.48	228
229	Muskegon, Mich.	41,390	47,258,509	82	18	Jan. 1	Dec. 20	Feb. 1	6.40	8.40	3.90	N	18.70	80	14.96	229
230	Warren, Ohio	41,062	49,639,050	83	17	Jan. 1	Feb. 1	Feb. 2	25.30	—	—	3.45	38.46	65	25.00	230
231	Kearney, N. J. ^{as}	40,716	90,178,293	84	16	Jan. 1	July 1	Nov. 1	26.22	8.90	1.44	1.44	38.00	100	38.00	231
232	Fitchburg, Mass.	40,692	47,884,925	84	16	Jan. 1	July 1	Nov. 1	26.22	8.90	1.44	1.44	38.00	100	38.00	232
233	Lynchburg, Va.	40,661	38,979,737	91	9	Jan. 1	Oct. 1	Apr. 1	12.00	11.50	11.50	N	23.50	70	16.45	233
234	St. Petersburg, Fla. ^{as}	40,425	68,959,164	92	8	Oct. 1	Oct. 1	Apr. 1	22.20	30.00	56.75	3.63	112.58	26	29.27	234

^{as}Jackson. Homestead exemption: First \$2500 of assessed value of homesteads in Mississippi is exempt from state taxes only.

^{as}Williamsport. Rates reported are actual rates. City and school rates are based on 60 per cent assessment; county on 45 per cent. Ratio of assessed to true cash value is the resultant of these two bases.

^{as}Columbus. County and state assess realty at 75 per cent of city valuation, these rates being adjusted to this percentage.

^{as}Joliet. City rate includes road and bridge tax of \$3.30, and park district rate of \$4.20. County rate includes township rate of \$4.90 and forest preserve rate of 30 cents.

^{as}St. Petersburg. City rate is average of the separate rates of the four zones in the city. City and school rates are based on 70 per cent assessment; county and state on 15 per cent. Ratio of assessed to true cash value is resultant of these two bases. County rate includes road and bridge district rate of \$15.00.

No.	City	Census 1930	Assessed Value	Per Cent Reality	City Fiscal Year Begins	Date City Taxes (or 1st install- ment) are Due	1st Date City Taxes are Sub- ject to Penalty	No. of Instal- ments in City Payable	Tax Rate Per \$1,000 of Assessed Valuation on Uniform 100 per cent Legal Basis of Assessment				Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Ad- justed Ex- tent Ex- emption No.	Amount of Home- stead Ex- emption No.	
235	Poughkeepsie, N. Y.	40,288	52,662,329	96	Jan. 1	Jan. 15	Feb. 16	4	23.96	6.96	7.70	.20	38.82	70	27.17	233
236	Ogden, Utah	40,272	31,542,670	78	Jan. 1	Sept. 1	Nov. 30	1	13.00	14.30	5.00	6.00	38.30	50	19.15	236
237	Oskosh, Wis.	40,108	41,719,075	89	Jan. 1	Jan. 1	Feb. 1	2	17.91*	13.05*	4.55*	.49*	36.00	90	32.40	237
238	Anderson, Ind.	39,804	Not reporting	88	Jan. 1	Dec. 20	Jan. 20	2	6.70	13.70	5.30	N	25.70	65	16.71	238
239	East Cleveland, Ohio	39,667	53,538,680	88	Jan. 1	Jan. 1	Mar. 1	3	8.99	8.20	11.70	.11	29.00	88	25.52	239
240	La Crosse, Wis.	39,614	47,234,334	78	Jan. 1	Nov. 30	Dec. 1	2	12.04A	—	—	—	—	100	—	240
241	Butte, Mont.	39,532	51,177,500	89	July 1	Jan. 2	Mar. 22	2	13.90	10.24	5.53	.12	29.79	90	26.81	241
242	Shoebog, Wis.	39,251	46,649,940	90	Jan. 1	Jan. 1	—	—	—	—	—	—	—	—	—	242
243	Waltham, Mass.	39,247	Not reporting	90	Jan. 1	Jan. 1	—	—	—	—	—	—	—	—	—	243
244	Quincy, Ill.	39,241	32,683,376	69	May 1	Jan. 1	June 1	2	14.70	15.00	3.70	N	33.40	50	16.70	244
245	Meriden, Conn.	38,481	58,641,435	84	Jan. 1	May 6	June 6	2	17.20	8.30	.25	.75	26.50	100	26.50	245
246	Bloomfield, N. J. ¹⁴	38,077	68,920,033	89	Jan. 1	Feb. 1	Feb. 1	4	12.69	12.70	5.00	2.81	33.20	100	33.20	246
247	Rock Island, Ill.	37,953	21,059,861	80	Apr. 1	—	June 1	2	17.20	22.90	6.70	N	46.80	33	15.44	247
248	Cumberland, Md. ¹⁰	37,747	44,384,689	88	Apr. 1	July 15	July 15	4	11.00	—	—	2.23	28.73	80	22.98	248
249	San Bernardino, Cal.	37,481	26,883,930	88	July 1	Oct. 1	Dec. 5	2	10.40	15.10	15.00	N	40.50	50	20.25	249
250	Green Bay, Wis.	37,415	50,780,860	91	Jan. 1	Feb. 28	Mar. 1	1	11.37	11.39	7.13	.11	30.00	90	27.00	250
251	Raleigh, N. C.	37,379	Not reporting	91	Jan. 1	—	—	—	—	—	—	—	—	—	—	251
252	Taunton, Mass.	37,355	Not reporting	91	Jan. 1	—	—	—	—	—	—	—	—	—	—	252
253	San Antonio, Calif. ¹⁵	37,146	44,569,800	80	July 1	Nov. 1	Dec. 6	2	18.90	17.60	20.00	N	56.50	50	28.25	253
254	West New York, N. J.	37,107	41,159,796	80	Jan. 1	Jan. 1	Feb. 1	4	22.44	18.27	7.95	2.83	51.49	75	38.62	254
255	Hazleton, Pa.	36,765	29,332,528	92	Jan. 4	Apr. 1	July 1	1	14.50	25.00	10.30	N	49.80	50	24.90	255
256	Danville, Ill.	36,765	21,094,995	75	May 1	Apr. 1	June 1	2	21.90	22.00	8.10	N	52.00	45	23.40	256
257	High Point, N. C. ¹⁶	36,745	38,229,422	79	July 1	Oct. 1	Feb. 1	4	13.40	5.17	5.34	75	23.91	75	17.93	257
258	Auburn, N. Y.	36,652	51,972,190	97	July 1	July 1	Aug. 1	2	14.36	5.95	6.11	—	26.42	100	26.42	258
259	Zanesville, Ohio	36,440	Not reporting	97	July 1	—	—	—	—	—	—	—	—	—	—	259
260	Superior, Wis.	36,113	40,224,634	—	Oct. 1	Dec. 20	Feb. 1	1	6.22	18.29	16.57	.12	41.20	85	35.02	260
261	Arlington, Mass. ¹⁷	36,094	59,436,500	95	Jan. 1	Dec. 1	Nov. 1	10	—	—	—	—	35.60	100	35.60	261
262	Northampton, Mass. ¹⁸	36,019	66,710,693	85	Sept. 1	Oct. 1	Nov. 1	2	—	—	—	—	21.80	80	17.44	262
263	Northampton, Conn. ¹⁹	35,929	21,454,993	75	Jan. 1	Apr. 1	Apr. 2	2	20.80	19.80	4.82	N	45.42	35	15.90	263
264	Elgin, Ill.	35,833	24,912,815	92	Dec. 1	June 1	Oct. 1	1	15.00	22.00	3.00	N	40.00	50	20.00	264
265	White Plains, N. Y.	35,680	154,492,533	97	Jan. 1	Jan. 1	Feb. 1	1	11.79	9.26	5.08	—	26.13	85	22.21	265
266	Pevee, Mass. ²⁰	35,680	41,000,000*	94	Jan. 1	Oct. 15	Nov. 1	2	41.80	—	—	N	41.80	100	41.80	266
267	Stoughton, Ohio	35,422	50,858,450	90	Jan. 1	Dec. 20	Jan. 20	2	4.10	7.60	2.50	N	14.20	80	11.36	267
268	Orange, N. J.	35,339	Not reporting	90	Jan. 1	—	—	—	—	—	—	—	—	—	—	268
269	Alameda, Calif. ²¹	35,033	29,156,843	87	July 1	—	Dec. 5	2	15.80	18.72	15.88	N	50.40	53	26.71	269
270	Leavenworth, Mo.	34,948	31,306,218	86	Jan. 1	June 15	Nov. 2	2	20.52	6.84	1.80	6.84	35.00	55	19.80	270
271	Watertown, Mass.	34,913	51,192,725	93	Jan. 1	—	—	—	20.48	8.22	1.50	4.80	35.00	100	35.00	271
272	Amsterdam, N. Y.	34,817	Not reporting	93	Jan. 1	—	—	—	12.03	15.31	7.93	—	35.27	85	29.98	272
273	West Allis, Wis.	34,671	51,193,119	83	Jan. 1	Jan. 1	Mar. 1	1	20.31	12.60	9.70	3.00	46.60	70	32.62	273
274	New Brunswick, N. J. ¹⁴	34,555	41,367,125	93	Jan. 1	—	—	—	12.00	14.50	9.80A	N	36.30	100	36.30	274
275	Easton, Pa. ²²	34,468	42,982,839	100	Jan. 1	—	—	—	17.66	12.90	5.87	2.57	39.00	75	29.25	275
276	Plainfield, N. J. ¹⁴	34,422	60,195,262	90	Jan. 1	Feb. 1	Feb. 1	4	15.31	14.80	N	N	30.11	50	15.06	276
277	Newport News, Va.	34,417	34,511,893	86	Jan. 1	Dec. 5	Dec. 6	—	15.31	14.80	N	N	41.50	53	22.00	277
278	Santa Barbara, Calif. ²³	33,613	46,289,845	92	July 1	Nov. 1	Dec. 5	2	14.50	14.00	13.00	N	30.11	53	15.06	278

*Cumberland, Hagerstown. County rate includes school rate.
 **Santa Monica. County rate includes metropolitan water district, \$4.00, and flood control, \$1.90.
 **Easton. County rate is adjusted to 100 per cent assessment. Actual rate of \$14.00 is based on 70 per cent assessment.

No.	City	Census 1930	Assessed Value	Per Cent Realty	City Fiscal Year Begins	Date City Taxes (or 1st Installment) are Due	1st Date City Taxes are Subject to Penalty	No. of Installments in which City Taxes are Payable	Tax Rate Per \$1,000 of Assessed Value on Uniform Basis of Assessment	City	School	County	State	Total	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Adjusted Rate	Amount of Homestead Exemption No.
279	Paducah, Ky.	33,541	17,164,070	86	Jan. 1	June 1	July 1	2	17.00	17.00	10.60	—	—	—	—	15.40	279
280	Manassas, Ohio	33,325	47,500,000	86	Jan. 1	Dec. 1	Apr. 1	2	5.20	5.20	7.90	2.30	N	15.40	100	15.40	280
281	Ioplin, Mo.	33,454	20,958,042	72	Jan. 1	Sept. 1	Jan. 1	1	16.00	16.00	17.30	6.70	1.50	41.50	50	20.75	281
282	Waukegan, Ill.	33,499	16,825,540	—	May 1	June 1	July 1	2	23.00	23.00	39.20	9.80	N	72.00	25	18.00	282
283	Norwood, Ohio	33,411	Not reporting	—													283
284	Sioux Falls, S. D.	33,362	Not reporting	—													284
285	Colorado Springs, Colo.	33,237	29,163,080	77	Jan. 1	Mar. 1	May 1	2	13.70	13.70	22.67	7.79	3.00	47.16	75	35.37	285
286	Elkhart, Ind.	32,949	37,244,734	75	Jan. 1	—	May 3	2	6.70	6.70	8.30	6.60	1.50	23.10	70	16.17	286
287	Kokomo, Ind.	32,843	27,355,990	68	Jan. 1	Jan. 1	May 3	2	12.20	12.20	12.60	11.30	1.50	37.60	100	37.60	287
288	Laredo, Texas ^a	32,618	16,221,130	80	May 1	Nov. 1	May 1	—	15.10	15.10	8.20	7.50	6.20	37.00	65	24.05	288
289	Tucson, Ariz.	32,506	22,394,685	91	July 1	Sept. 1	Nov. 1	2	22.09	22.09	14.36	14.54	3.50	54.49	50	27.24	289
290	Richmond, Ind.	32,493	Not reporting	—													290
291	Rome, N. Y.	32,338	29,124,252	97	Jan. 1	Apr. 1	May 1	2	18.44	18.44	11.36	10.15	—	39.95	70	27.97	291
292	Wilmington, N. C.	32,270	Not reporting	—													292
293	Moline, Ill.	32,236	41,852,444	78	Apr. 1	May 1	June 1	2	14.00	14.00	26.20	7.80	N	48.00	33	15.84	293
294	Watertown, N. Y.	32,208	47,332,880	100	July 1	July 1	Aug. 2	1	15.00	15.00	10.30	7.00	—	32.30	90	29.07	294
295	Muskogee, Okla. ^a	32,028	18,092,972	70	July 1	Oct. 1	Nov. 1	4	14.98	14.98	17.62	9.21	N	41.81	70	29.27	295
296	Meridian, Miss. ^a	31,954	21,425,312	70	Oct. 1	Dec. 1	Feb. 1	3	14.00	14.00	13.00	13.30	8.00	48.30	65	31.40	296
297	Pensacola, Fla.	31,779	Not reporting	—													297
298	Nashua, N. H.	31,763	Not reporting	—													298
299	Port Smith, Ark. ^a	31,429	13,586,682	67	Jan. 1	Apr. 10	May 10	3	3.75	3.75	9.00	4.50	4.35	21.60A	100	21.60	299
300	Port Huron, Mich.	31,361	31,696,844	87	May 1	July 1	Aug. 1	1	14.74	14.74	10.25	8.04	N	33.03	100	33.03	300
301	Newburgh, N. Y.	31,275	40,650,100	96	Jan. 1	Mar. 22	Apr. 23	1	14.20	14.20	9.89	13.19	—	37.28	83	30.94	301
302	Marion, Ohio	31,084	Not reporting	—													302
303	Bloomington, Ill.	30,930	Not reporting	—													303
304	Hagerstown, Md. ^a	30,851	38,000,000	80	Apr. 1	June 30	Jan. 1	2	8.50	8.50	—	10.60	2.20	21.30	85	18.11	304
305	Bellingham, Wash. ^a	30,823	13,708,622	73	Jan. 1	Mar. 1	Nov. 30	1	10.39	10.39	5.00	7.11	1.86	24.36A	84	20.46	305
306	Baton Rouge, La.	30,729	Not reporting	—													306
307	Newark, Ohio	30,596	23,286,110	90	Jan. 1	Dec. 1	Dec. 20	2	7.85	7.85	8.85	3.00	N	19.70	80	15.76	307
308	Everett, Wash. ^a	30,367	14,659,110	72	Jan. 1	Feb. 15	May 31	2	14.05	14.05	6.10	5.52	2.93	28.60A	88	25.17	308
309	Santa Ana, Calif.	30,322	24,690,110	72	July 1	Nov. 1	Dec. 5	2	15.00	15.00	17.40	11.10	N	43.50	50	21.75	309
310	Alton, Ill.	30,151	15,783,533	73	Apr. 1	May 1	June 1	2	14.60	14.60	21.30	9.30	N	45.20	50	22.60	310

^aPort Smith. Legal basis of assessment is 50 per cent; rates shown are adjusted to uniform 100 per cent basis. Homestead exemption: First \$1000 of assessed value; state tax only.

No.	City	Population	Assessed Value	Per Cent Realty	City Fiscal Year	Date City Taxes Or install-ment are Due	1st Date City Taxes are Sub-ject to Penalty	No. of Instal-ments in which City Taxes are Payable	Tax Rate Valuation on Uniform Legal Basis of Assessment	Per \$1,000 of Assessment	School Province	Assessed Total	Estimated Ratio of Assessed Value to Legal Basis (Per Cent)	Ad-justed Rate	Amount of Home-stead ex-emption No.
1	Canadian Cities														
1	Montreal, Que. ⁶⁴	818,577	920,005,859	100	May 1	Oct. 1	Oct. 1	1	17.84	12.00	N	29.84	100	29.84	1
2	Toronto, Ont. ⁶⁵	626,674	974,204,593	100	Jan. 1	May 7	June 7	3	24.25	11.45	N	35.70	100	35.70	2
3	Vancouver, B. C. ⁶⁶	246,593	216,966,864	100	Jan. 1	Jan. 1	—	1	21.85	10.10	N	31.95A	100	31.95	3
4	Winnipeg, Man. ⁶⁷	218,785	194,555,970	100	Jan. 1	May 1	Oct. 1	—	13.52	11.94	N	26.25A	100	26.25	4
5	Hamilton, Ont. ⁶⁸	153,507	164,762,342	100	Jan. 1	Apr. 1	Apr. 16	4	23.87*	13.13*	N	39.00	100	39.00	5
6	Quebec, Que. ⁶⁹	130,594	118,035,045	100	May 1	July 1	Nov. 1	—	26.80	10.00	N	36.80	80	29.44	6
7	Ottawa, Ont.	126,872	Not reporting	—											
8	Calgary, Alta. ⁷⁰	83,761	56,773,081	100	Jan. 1	June 25	June 26	—	18.02	14.95	N	32.97A	100	32.97	7
9	Edmonton, Alta. ⁷¹	79,197	53,970,590	100	Jan. 1	May 22	—	4	19.23	13.15	N	37.42A	100	37.42	8
10	London, Ont.	71,148	81,929,645	100	Jan. 1	June 18	June 19	3	23.62	14.84	N	38.46	100	38.46	9
11	Windsor, Ont.	63,108	93,150,460	100	Jan. 1	Apr. 1	Jan. 1	3	24.90	15.00	N	41.00	100	41.00	10
12	Verdun, Que. ⁷²	60,745	41,103,920	100	Jan. 1	Jan. 1	Jan. 1	1	15.00	10.00	N	25.00	80	20.00	11
13	Halifax, N. S. ⁷³	59,275	59,297,080	100	May 1	May 1	Sept. 1	2	24.30	11.00	N	36.20	100	36.20	12
14	Regina, Sask. ⁷⁴	53,209	42,177,540	100	Jan. 1	June 30	Jan. 1	2	18.59	12.49	N	32.50A	100	32.50	13
15	St. John, N. B. ⁷⁵	47,514	44,638,100	100	Jan. 1	Aug. 2	Oct. 3	3	14.60	15.40	N	42.20	100	42.20	14
16	Saskatoon, Sask. ⁷⁶	43,291	33,101,517	100	Jan. 1	July 15	Jan. 1	2	14.23	18.54	N	34.49A	100	34.49	15
17	Victoria, B. C. ⁷⁷	39,082	45,656,590	100	Jan. 1	Aug. 15	Oct. 1	—	24.58	8.29	N	32.87A	100	32.87	16
18	Three Rivers, Que.	35,450	Not reporting	—											17

⁶⁴Montreal. The Catholic school rate is \$7.00, the Protestant \$10.00, and the neutral school rate \$12.00, the last being reported. A special tax not exceeding 6 per cent is imposed on vacant lots in front of which water pipes are laid and business premises pay a tax on annual rental.

⁶⁵Toronto. Realty valuation includes 11.5 per cent business. The public school rate is reported; separate school rate is \$15.35.

⁶⁶Vancouver, Winnipeg, Calgary, Edmonton, Regina, Saskatoon, Victoria. Land is assessed at 100 per cent and improvements at the following figures: Vancouver, 50 per cent; Winnipeg, 66.2/3 per cent; Calgary, 50 per cent; Edmonton, 55 per cent; Regina, 30 per cent; Saskatoon, 60 per cent; Victoria, 65 per cent. The ratios of ratable assessment are: Vancouver, 71.1 per cent; Winnipeg, 76.1 per cent; Calgary, 63.4 per cent; Edmonton, 69.3 per cent; Regina, 65 per cent; Saskatoon, 76.6 per cent; Victoria, 75.6 per cent. Rates shown are actual rates adjusted to uniform 100 per cent basis.

⁶⁷Quebec. City rate includes \$5.00 for water paid by property exempt from other taxes. Protestant and neutral school rate is reported; the Catholic rate is \$10.50.

⁶⁸Calgary. Realty valuation includes 3.2 per cent franchises. See note 66 re ad-justed rates.

⁶⁹Verdun. Protestant school rate is reported. Catholic school rate is \$8.00 and neutral school rate is \$12.00

⁷⁰Halifax. Realty assessment includes 18 per cent business and income.

⁷¹Regina. The public school rate is reported; separate school rate is \$13.65 (ad-justed from actual rate of \$21.00). See note 66 re adjusted rates.

⁷²Saint John. Realty assessment includes 36 per cent income and business.



RECENT NEWS REVIEWED

NOTES AND EVENTS

Edited by H. M. Olmsted

Council-Manager Plan Developments.—Although Westchester County, New York, on November 2nd adopted by a majority of about 19,000 votes a charter providing for an elected executive, Erie and Schenectady Counties, in the same state, turned down appointive county-manager plans. In Erie County the vote was very close. In Schenectady County the margin was larger, although the total vote was light; time for public consideration of the proposal was short.

The city of Yonkers, New York (135,000 population) again defeated the council-manager plan, by a majority of about 1,600 votes out of 36,000. The supporters of the plan have sought a recheck of the vote.

In Colquitt County, Georgia, the grand jury on October 13th recommended to the Superior Court that the county board take steps toward establishing the county manager plan.

Cedartown, Georgia, (8,000) recently adopted a council-manager charter which will become effective January 1st.

Petitions are being circulated in Independence, Missouri, (15,300) requesting the council to call a special election on the adoption of the council-manager plan.

The mayor of Battle Creek, Michigan, (48,000) has proposed that the charter be revised to provide for a city manager.

On November 29th South Haven, Michigan, (4804) elected a charter commission which held its first meeting December 7th. The commission has the manager plan under consideration.

Milwaukee's Lecture Course on Administrative Efficiency.—Department heads of the city of Milwaukee, Wisconsin, and their aids are attending a series of weekly noonday lectures by experts in all phases of municipal administration, arranged by the Milwaukee Government Service League through its committee on training for the public service. Round-table discussions follow the lectures if desired. The league is composed of city and county officials and their employees interested in making the public service more efficient. The express purpose of the course is to give members of the various departments a working knowledge of the over-all functioning of their city government, and its internal relationships, and also to furnish information as to modern administrative methods.

*

Michigan to Train Apprentices for Personnel Work.—As a result of the recent civil service reforms in Michigan, apprentices in government personnel work will go into training this year on the staff of the new state civil service department. Besides regular work in the Lansing office of the department, the training will include a course of special lectures at the University of Michigan once a week. Under plans for a continuing program each year's group of apprentices will be selected by competitive examination open to students with B.A. or M.A. degrees who have taken courses in political science, public administration, or personnel management. At the end of their year's apprenticeship they will be encouraged to enter a promotional examination to qualify for junior technical positions on the regular staff.

Michigan's training procedure for public personnel service will follow closely the program developed by Director William Brownrigg in his previous capacity as an executive of the California State Personnel Board.

Pennsylvania Amendments Have Hard Sledding.—At the November 2nd election Pennsylvania defeated four proposed constitutional amendments which would have provided for city-county consolidation as to Philadelphia, for a state income tax and the reclassification of property for taxation, for the removal of the five-year prohibition against resubmission of proposed amendments to the voters, and for a \$42,000,000 bond issue for state buildings. One amendment, legalizing mothers' assistance, blind and old-age pensions, was adopted.

Two Hundred Boards to Study Legislative Programs.—During 1938, when in most of the states the legislatures do not meet, over two hundred legislative committees and commissions will be preparing to advise their legislatures on a wide variety of subjects by 1939, according to a survey by the Council of State Governments. These bodies are chiefly made up of legislators, but some commissions include other citizens.

Legislative councils established during the past four years by eight states—Connecticut, Illinois, Kansas, Kentucky, Michigan, Nebraska, Virginia, and Wisconsin—carry the advisory committee a step further. Designed primarily to collect information during intervals between sessions and to present a program for action, including drafts of bills, the legislative council is frequently aided by research workers employed on a full-time basis. The council itself, however, in most states is composed of legislators.

Permanent Registration in Pennsylvania.—The first permanent registration under the new elections code in Pennsylvania resulted in a total of 3,968,361 registering, which is 99,820 more than were registered for the primary elections, but 947,985 fewer than the registration for last year's general election. Both major parties worked hard to register their followers. The new registrations show: Republicans, 2,012,535; Democrats, 1,968,361; other parties, 93,065.

New Jersey Extends Merit System.—On November 2nd a decided victory for the merit system was recorded in New Jersey, where, by a vote of more than three to one, eleven cities and one county placed their employees under civil service. Widest referendum

on the question since the New Jersey local option civil service law was passed in 1908, its results more than double the number of municipalities for which the state civil service commission conducts civil service examinations and provides other technical personnel services.

New York State Officials Get Longer Tenure.—Terms of New York's governor, lieutenant governor, comptroller, and attorney-general will hereafter be four years instead of two, as a result of constitutional amendments approved by voters November 2nd. Terms of state assemblymen were also lengthened from one year to two.

Detroit Keeps Its Government Nonpartisan.—In its biennial city election November 2nd, Detroit again decided to retain its nonpartisan system of elections and administration as established twenty years ago when the present strong mayor and small council charter was adopted. The CIO labor slate candidates for mayor and the council were decisively defeated.

This result was achieved after one of the most vigorous and exciting campaigns waged in Detroit for many years. The issue had been clearly defined before the October 5th primary by the CIO candidates. Patrick H. O'Brien, former attorney-general of Michigan and candidate for mayor, had repeatedly declared: "Labor must seize the reins of government in Detroit and every other large city in America." This demand by one of the two labor groups became the real issue in the campaign.

Besides O'Brien the CIO group supported a slate of five candidates for the city council. The purpose was to elect a majority of the nine councilmen. These five were nominated among the eighteen candidates chosen October 5th from a field of seventy. The nominees included the six incumbent councilmen with good records. Opponents of the CIO program combined forces after the primary in support of a dozen candidates among whom nine were backed by most of the civic, business and fraternal organizations engaged in the campaign.

Richard W. Reading, the new mayor-elect, has a record of sixteen years in city service, of which the past twelve years have been spent as city clerk and chairman of the important nonpartisan city election commis-

sion. The Reading backers declined to engage in mud-slinging, which was adopted by the O'Brien forces to such an extent that they will be compelled to defend their charges in court. In the total vote of more than 400,000, O'Brien received 154,000 on November 2nd. The expectation that one or two of the CIO council candidates might be elected was not fulfilled—Maurice Sugar, the spearpoint of their attack on the charter system, ran tenth at the election, being 23,000 votes behind the ninth man in the list of winners.

The Reading campaign was based definitely on insistence that the genuine nonpartisan system be continued. The CIO forces declared for a list of "social justice" objectives, most of which, according to the Reading view, already were provided in the city government or were the kind of functions with which the city government as such has nothing directly to do. Naturally, the campaign developed into a joining of issues as between employers and employees. It was an industrial issue in the political field. An important factor was the failure of the CIO group to win support from the old AFL organization, whose leaders declined to go along with the CIO on the slated program which had been publicly announced before the primary.

W. P. LOVETT

Detroit Citizens League

NOTE.—Detroit presents an outstanding example of the need for proportional representation. It seems obvious that a group which contributed nearly 40 per cent of the total vote for mayor should be adequately represented in the council, instead of having no representation.—H. M. O.

*

Unemployment Benefits Present Vast Administrative Problem.—More than eleven million workers in twenty-one states and the District of Columbia are expected to become eligible the first of the year to draw unemployment benefits from trust funds estimated to total about \$350,000,000. Most of the remaining states will begin paying benefits by January 1, 1939. Administration of the new unemployment compensation benefits raised many problems, including: the extent to which unemployment compensation benefits must be supplemented by relief, whether relief should be kept entirely separate and distinct from social insurance, the administrative

and financial implications of such separation, methods of providing for workers who have exhausted their rights to benefits, and the procedures whereby the welfare department, the employment service, and the unemployment compensation agency may clear on their related functions.

These matters, as well as various other topics of interest in the public welfare field, will be discussed at the conference of the American Public Welfare Association in Washington, December 10th to 12th.

*

Los Angeles County Career Men Publish Bulletin.—Beginning with the November 1937 issue, the publication of the *Career Service Bulletin* was inaugurated by the Career Service Guild, an organization of men and women, all graduates of major California universities, who have completed a year's internship in public administration in Los Angeles County, California, and who are continuing in governmental work. There are twenty-four members, with nine associate members who are now taking their internships. The latter comes under the training program of the department of budget and research and the civil service commission of Los Angeles County.

The bulletin will include explanations of various phases of the county's apprentice training program, and also brief articles on problems and accomplishments of the county government and other topics of governmental interest.

*

Memphis Establishes Junior Vocational Service.—The city government of Memphis, Tennessee, has initiated a junior placement bureau as an adjunct to the Memphis Employment Center—the city-federal agency. The bureau will establish contacts with employers to determine positions that are open to young people, and what training is required. The staff will attempt to ascertain the interests, aptitudes, and personality traits of boys and girls out of school, and will furnish guidance as to vocations and training. The service is free.

*

Voting Machines Authorized in Tennessee.—The general assembly of Tennessee, at its regular session early in 1937, authorized the use of voting machines in primaries and in general elections. The actual adoption of

the machines depends upon the decision of the local authorities. The governing body of any city and the quarterly court of any county may vote to use them in city and in county and state elections respectively. The law permits experimental use of the machines in one or more precincts. The statute prescribes in detail the specifications of the voting machines and the manner of conducting elections when they are employed. The electorate is to be informed of the method of operating them, by means of demonstration machines and by means of sample ballots mailed to the voters or published in the newspapers.

So far as could be determined, Davidson County is the only local governmental unit which has taken advantage of the provisions of the law. It rented thirty machines for one year, and they were first used in the prohibition repeal referendum of September 23rd. Since this election involved merely a yes or no vote on one question, it can hardly be considered an adequate trial of the device. It is hoped that more counties and cities will try the machines in elections and primaries where the names of numerous candidates appear on the ballot.

LYNDON E. ABBOTT

Tennessee Valley Authority

COUNTY AND TOWNSHIP GOVERNMENT

Edited by Paul W. Wager

Westchester County, New York, Adopts New Charter.—After five efforts extending over twelve years Westchester County voters have finally approved the adoption of a new plan of county government to replace machinery patched over since 1683. While the plan adopted is less radical than some of the earlier proposals, it represents a big step in the right direction. The charter becomes operative on January 1st, but its full effect will not be manifest until a year later when a county executive, to be elected next November, takes office and assumes the administrative duties which have heretofore been performed by the board of supervisors. He will appoint, subject to ratification by the supervisors, a commissioner of finance (new), a commissioner of public works (new), a budget

director, and a commissioner of public welfare (now elective). A commissioner of health will be appointed subject to approval by the county board of health.

The present elective offices of county treasurer and county controller will be abolished and their work transferred to the new department of finance. The elective office of county clerk will absorb the county register's office, and the new department of public works will be a consolidation of the present engineering and building maintenance departments.

Supervisors will appoint a county auditor to provide a check on all officials, and a new personnel officer will extend the merit system. A new county tax commission, appointed by the county executive and ratified by the supervisors, will compile and adopt all county tax equalization tables. Supervisors now perform that work. A new county planning board will collaborate with supervisors and local planning groups in drafting a master county plan.

Judges, the sheriff, and the district attorney will continue to be elected. There will be no change in appointive offices, such as commissioner of jurors, medical examiner, commissioners of election, public administrator, and park and recreation commissioners.

Radical changes which can be accomplished through future referenda are: (a) a board of control of ten to twelve members would replace the board of supervisors of forty-two members; (b) real estate assessments in all communities would be made by a central department; (c) a debt commission would supervise and restrict the issuance of all bonds by the county and its political subdivisions.

Training Schools for Town and County Officials in New York.—Officials of New York towns (or townships, as they would be called in most states) are entering in large numbers into training schools which have been developing in the last two years.

In the fall of 1935 Frank C. Moore, executive secretary of the Association of Towns of the State of New York, and Harold W. Sanford, associate editor of the *Rochester Democrat and Chronicle*, were instrumental in arranging the first regional training school for town officials. A two-day school under the joint sponsorship of the association and the *Democrat and Chronicle* in Rochester was held

in December of that year. More than five hundred local officials attended and showed unusual interest.

As a result of this successful school, the Board of Regents of the State of New York in 1936 granted a provisional charter to the Town and County Officers Training School of the State of New York. The purpose of the school is "to provide courses of training for municipal officials in the service of New York State towns and counties." The board of trustees of the school is now composed of eleven members including Governor Herbert H. Lehman; Frank Moore; Howard W. Sanford; State Senator Leigh C. Kirkland; James L. Dowsey, president of the Association of Towns; Edward F. N. Uthe, vice-president of the Associations of Towns; Professor M. P. Catherwood, Cornell University; Harry T. O'Brien, director of the Bureau of Municipal Accounts, State Department of Audit and Control; William Allen Eddy, president of Hobart College; Edson J. Walrath, executive committee, New York State Grange; and Professor Alonzo G. Grace, University of Rochester.

During the first year the school, in coöperation with the association and other organizations, sponsored four training schools. These were held in Rochester, Buffalo, Albany and Potsdam, with a total attendance of more than four thousand local officials.

Programs at each of these schools have extended over two days. Ordinarily the first morning session and the luncheon and dinner meetings have been for the entire attendance. Other sessions have been group meetings with as many as four separate sessions for different officials under way at one time. Speakers at the various sessions have included experts from the various state departments, staff members from several colleges and universities, and numerous state, county, and town officials. In addition to the formal presentation of material by the speakers, sufficient periods are reserved for questions and discussion so that local officials may obtain solutions to particular problems with which they are faced.

One of the most worthwhile features on the programs of these schools has been the model court trials which have been presented at the justice of the peace sessions. These trials are handled exactly as they would be handled in a justice court, but deliberate

attempts are made to have them illustrate as many as possible of the more perplexing problems which arise in justice court work. Questions are permitted at any time. Many justices have found these trials very effective means of improving their own procedure.

It is expected that at least four regional schools will be sponsored by the Town and County Officers Training School during the year 1937-38, and it is hoped that all town and county officials in the state will have the opportunity of attending one of these schools. The first school of the 1937-38 series was held in Binghamton, October 8th and 9th. Under the provisions of a law passed by the 1937 session of the state legislature, the expenses of town officials while attending the school in their section are proper town charges.

T. N. HURD

Cornell University

Tennessee Legislature Enacts a County Unit Primary Law.—Disagreement between Tennessee's Governor Gordon Browning and Ed Crump, undisputed leader of the Shelby County (Memphis) Democratic organization and former congressman, has brought about the enactment of a county unit primary law for Tennessee. The purpose of the new statute is to curb the power heretofore exercised by Crump in the important Democratic primaries. The control of nominations of candidates to the United States Senate and public versus private ownership of electric power are the alleged issues in the conflict.

The law applies to the nomination of candidates to three offices, namely, governor, United States senator, and state public utilities commissioner. The successful candidate in the respective party primaries must secure a plurality of the unit votes in the state, all the unit votes of each county being counted for the candidate with a plurality of the popular vote in that county. The number of unit votes which each party will have in the counties is determined as follows: one unit vote will be allowed for every one hundred votes or fraction thereof cast in the last preceding general election for the party's candidate for governor. The total unit votes allowed each party in each county is limited to that number represented by one-eighth of one per cent of the county's population in the last preceding fed-

eral census. This method of determining the maximum and the actual unit votes differs from the system in Georgia where the unit votes equal twice the number of representatives the county has in the lower house of the state legislature. Under the unit plan in Tennessee, Shelby County, for instance, is limited to some 380 unit votes for each party, whereas the vote cast in the 1936 elections would entitle it to approximately 600 unit votes were no maximum set in the law.

The doubt of constitutionality, however, hangs over the law. A chancery court judge has held that three members of the lower house who voted for the bill had automatically vacated their seats in the legislature when they accepted other remunerative state jobs which they now hold. Should this ruling be affirmed by the higher courts, it would provide a means by which the constitutionality of the unit law could be attacked. The disqualification of any two of these legislators would mean that the constitutional majority of fifty votes necessary to the passage of the measure did not exist.

The opinion of much of the press is expressed in the editorial carried on November 22nd by the *Chattanooga Times*, which said: "Governor Browning has exacted from the taxpayers of Tennessee the sum of at least \$90,000 which he has used to pay the members of the general assembly, in salaries, incidentals, and perquisites, for converting a democratic government into an authoritarian government. The assembly has made Governor Browning the political dictator of the state; it has given him absolute control of the election machinery and a primary system under which he can use the election machinery to play off against the large, urban counties the great majority of small rural counties."

LYNDON E. ABBOTT

Tennessee Valley Authority

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City-County Consolidation in Philadelphia Defeated.—The proposed constitutional amendment which would have paved the way for the consolidation of Philadelphia City and County was defeated at the November election by nearly 100,000 votes. The defeat of another proposed amendment prevents the resubmission of the question for another five years.

County Manager Plan Defeated in Schenectady County, New York.—The proposal to adopt a county manager charter in Schenectady County was lost at the recent election by a vote of 7003 to 3757. The defeat was not surprising in view of the fact that the charter had been before the people for only about thirty days. In fact some of the reform elements were opposed to it because they felt that the proposed charter had been too hastily drafted and that a better one might be presented with a fair chance of adoption at the next general election.

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County Manager Plan Defeated in Erie County, New York.—The county manager plan for Erie County was defeated in the referendum held at the time of the recent general election by the slim margin of 390 votes in a poll of 65,000 votes in Buffalo and by 160 in a poll of 15,000 outside of Buffalo. The Buffalo Municipal Research Bureau and other reform organizations expected to lose by a greater vote and feel very much encouraged for the success of the plan at a subsequent election.

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Virginia County Rejects Executive Plan.—In a referendum held November 2nd, Chesterfield, an urban county lying between the cities of Richmond and Petersburg, rejected the county executive form of government. The movement for submitting the question for a change in the form of government originated over a year ago when the Better Government League presented a petition for an election to the judge of the circuit court. The new plan of government was opposed by the Chesterfield Citizens Association. Prior to the referendum, both sides had presented speakers to "educate" the people.

JAMES E. PATE

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TAXATION AND FINANCE

Edited by Wade S. Smith

Cleveland Fumbles Opportunity to Rehabilitate Its Finances.—Cleveland voters at the November 2, 1937, election were afforded an opportunity to strengthen the fundamental financial position of their city. Unfortunately, however, this opportunity, which took the form of four amendments to

the city charter, was rejected by a vote of two to one.

Significant items in the amendments included the curbing of appropriations for current expense purposes to an increase of not more than 5 per cent of the amount appropriated in the previous year; the establishment of a 9.5-mill operating tax rate limit, of a .2-mill annual levy through 1942 for police and fire equipment and building, of a 1-mill annual levy after 1942 for defraying the cost of permanent public improvements, and of the necessary annual levy for debt service charges. A safeguard was also established by permitting a levy in excess of the foregoing limits provided the additional rate had the approval of a majority of the voters.

The amendments looked toward the immediate stabilization of the tax revenue system for carrying on the customary functions of city government and the financing of capital improvements in the future on a partially pay-as-you-go basis. Other benefits to be derived were the curbing of the spending power of council, removal of deficit financing, elimination of the costly need for holding special elections, permitting the administration to devote its time to its usual duties, divorcing of city finances from the constitutional tax rate limitation and from the changing laws of the state legislature, and the bolstering of the city's credit standing by allowing an orderly retirement of debt obligations.

The need for a revamping of Cleveland's revenue structure lies in an over-all constitutional tax rate limit of 10 mills, of which the city receives by statutory enactment 4.4793 mills. The rate is inclusive of the rate for operating purposes, for debt charges on bonds not approved by the electorate, and for pensions. The low rate, whose productivity has been further aggravated by a 46 per cent decline in assessed valuation from the peak, falls far short of supplying the revenue needs of the city even under a drastic economy program. Actually, normal operating expenses have been increasing and this year another heavy burden, relief costs, has been handed this city as well as other Ohio municipalities. Except for the state's re-entry into the relief picture at the coming special session of the legislature, this additional charge may continue to constitute a serious drain

upon the city's already meagre revenues. If in 1937 full provision had been made in the tax levy for fixed costs payable from within the city's 4.4793 mill limit, the balance left for operating purposes would have been 1.2337 mills or a levy of only \$1,446,700, a glaring example of the insufficiency of the tax revenues upon which this city of 928,000 is supposed to function. If all fixed charges could be disregarded entirely, the 4.4793-mill rate would still be roughly half the amount required for operating purposes. Granted that miscellaneous revenues, including the state sales tax allocations, have been beneficial, they fail to relieve an acute financial predicament.

The situation was eased in 1936 when the voters approved an operating rate of 7 mills and for 1937 a 5.5 mill rate has been approved. Also in each of these years bonds payable from within the limit have been refunded in order to augment the available funds for operations, and bonds payable from without the limit were refunded in order to keep the tax rate down which in turn enhanced the possibility of an operating levy being approved. In each year \$4,000,000 serial bonds were refunded or 75 per cent of the current serial requirements.

With the defeat of the recent charter amendment proposals, an occasion has been lost for permanently rehabilitating Cleveland finances through the establishment of a dependable tax revenue system. Balanced operations in the future will necessarily hinge first upon the approval each year of special levies voted by the electorate and second upon the continued refunding of maturing bond obligations, a condition forced upon the local administration by a strangling constitutional tax rate limitation.

CHARLES W. FABER

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Municipal Budget Review In Iowa.—The Iowa forty-seventh general assembly in session during the first months of 1937 established a record of sympathy for overburdened taxpayers. One of its measures, senate file No. 89, amended the local budget law by creating a state board of appeal to review certain budgets, proposed expenditures, and tax levies. This board of appeal is

composed of the state comptroller, the state auditor, and the state treasurer. The law authorizes the board to employ deputies and other necessary help.

The important function of the board through its deputies is to hear on appeal each protest, presented in the form of written objections of at least ten interested taxpayers, to the decisions of certifying boards or levying boards respecting the financial policies of municipal corporations. After hearing the board approves as a whole or disapproves by reduction the proposed budgets, expenditures, or tax levies submitted upon appeal. The board certifies its decision to the county auditor, and this decision is final.

The law has certain significant features: (1) taxpayers must file written protests by the first Monday in September; (2) the state board must make a final disposition of all appeals by October 15th of each year; (3) the number of protesting persons in each municipality must equal one-fourth of one per cent of those voting for the office of governor at the last general election, must never be less than ten, and three of them must have appeared and made objection, either general or specific, to the action protested; (4) initial hearings of the protests under designated deputies must be held in the county or one of the counties in which the municipality in question is located; (5) at the hearing the burden will rest on the objectors with reference to items which were included in the budget of the preceding year, but on any new item or increase in any item the burden shall rest on the certifying or levying board to show it to be necessary, reasonable, and in the interests of the public welfare; (6) the state board has no power to increase budgets, tax levies, or assessments or any item contained therein; (7) the state board may authorize necessary expenses, but in the retention of employees for expediting the work it must select them from persons regularly employed in some one of the offices of the members of the board; (8) informality of presentation of objections is encouraged. The hearings are to be simple and informal with one object in mind—prompt determination of the merits of the filed objections; (9) the county auditor is to be the medium through whom the protests are filed and the certificates of decisions are transmitted.

The law went into effect on July 4th. Within thirty days the state board was organized and appointed E. E. Cornwall as secretary. Within the time limit ten appeals were filed.¹ The hearings were held from September 22nd to October 5th. Four of the ten appeals were from city taxpayers. The others were from school district taxpayers. The decisions of the board were announced in the press October 17, 1937. Seven of the appealed budgets were cut for a saving to Iowa taxpayers of \$344,178. Two of the three upheld were city budgets, and one of these concerned a firemen's pension fund.

The reasons given for reducing budget items revealed the temper of the state board. Pay increases for firemen and policemen in Des Moines, increased days of work per year for city laborers in Des Moines, and full restoration of teacher salaries were held not necessary. Increased appropriations for parks, playgrounds, and comfort stations, and building improvements to be completed within one year were held not in the interests of the public welfare. Heavy balances in other funds were held to justify transfers to the general fund, a circumstance noted in three of the appeal cases.

With only three months of operation it is too early to know how efficient this state board of appeal has been. It has doubtless made some errors, and it doubtless has discovered loopholes in the law. The errors, however, can be rectified, and after another three months of functioning next year the board will be in a position to make recommendations for amendment to the forty-eighth general assembly convening in January 1939.

GEORGE C. ROBINSON

Iowa State Teachers College

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Voters Rebuff Proposed Spending.—

Voters throughout the nation went to the polls on November 2nd in a "no" mood in

¹Budgets appealed and reductions granted in the cases of city of Ames, city of Des Moines, Des Moines independent school district, Saylor Center school district (Polk County), Fremont school district (Clark County), Council Bluffs independent school district, and Dubuque independent school district. No reductions were allowed in the cases of city of Grinnell, city of Dubuque, and Humeston independent school district.

so far as their attitude toward approving bond issues and extra levies was concerned. Among the major bond proposals, only that of New York State for a \$40,000,000 institutional building authorization was approved.

In San Francisco, where four issues totaling nearly \$59,000,000 were submitted, \$49,250,000 subway and \$5,000,000 sewer proposals were turned down, while voters saw fit to authorize issues of \$2,850,000 for an airport and \$1,600,000 for hospital construction. The subway authorization would have financed construction of a comprehensive rapid transit system designed both to facilitate transportation from the outlying sections of the city and to overcome the city's traffic problem, which has assumed major proportions in the heart of the downtown section.

Cincinnati voters approved an issue of \$5,000,000 bonds for flood control, but nearly all of the other large issues went down to defeat. Among the conspicuous failures at the polls were \$2,500,000 bridge purchase bonds submitted to the Council Bluffs, Iowa, voters for the acquisition of a privately owned bridge across the Missouri River; \$2,500,000 water, sewage, and disposal bonds submitted to the Philadelphia electorate; \$2,000,000 school bonds on the ballot in Newark; and \$1,039,198 sewer and incinerator bonds authorization for which was sought from the people of Warren, Ohio. Only in one instance is there evidence that defeat of the bond authorization was primarily due to dissatisfaction with the spending habits of the administration. That was in Newark, where charges by the research bureau of the Chamber of Commerce that the bond issue would be in excess of the debt limit were coupled with a major city scandal. Elsewhere the attitude seems to have been, enough is enough.

Questions for the levying of additional taxes were numerous in Ohio, where the stringent 1 per cent tax rate limit has precipitated near-bankruptcy conditions among a large proportion of the state's local units. Four levies in three cities were approved, while nine levies in seven cities went down to defeat. Among the defeated proposals were two in Cleveland and one for Cuyahoga County welfare purposes, as well as an important Cleveland charter amendment, discussed in detail in the finance note above. Other poor relief levies voted down were in

Akron, Columbus, and Mahoning County (Youngstown).

■

Census Statistics on Local Government Resumed.—Virtually dormant since 1931, when the budget of the division of statistics of states and cities of the Bureau of the Census was drastically curtailed, census publications on local financial statistics are again appearing in circulation. Publication of *Financial Statistics of State and Local Governments* has been resumed.

The division is being quite drastically overhauled by its new chief statistician, C. E. Rightor, with a view to overcoming many of the defects in the census bureau's methods of municipal finance reporting which have long been apparent to municipal research men. Revision of the methods of presenting operating data and determination of a number of moot questions arising in the computation of net debt are among the problems under consideration.

Assisting in the revamping of the division is a special advisory committee, appointed last June by Secretary of Commerce Roper. Charles J. Fox, city auditor of Boston, is chairman, while other members of the original committee are Frederick L. Bird, director of municipal research, Dun and Bradstreet, Inc.; Welles A. Gray, finance department, Chamber of Commerce of the United States; A. M. Hillhouse, of the National Committee on Municipal Accounting; and Dan O. Hoyer, city controller of Los Angeles. Recently Carl H. Chatters, executive director of the Municipal Finance Officers' Association, has been appointed a member, while a representative of the National Association of State Auditors, Comptrollers, and Treasurers is yet to be announced.

■

Teachers Recommend Tax Reform.—Attacking constitutional tax limitation and the inequitable assessing of real estate, the Southeastern Zone New York State Teachers Association committee on taxation recently recommended to its members a five-point program for reform of the ad valorem property tax to secure more school revenue. The association's committee, of which Superintendent William H. Holmes of the Mount Vernon public schools is chairman, attacked particularly the proposal for a 1½ per cent

over-all tax rate limit for New York State, twice defeated by the state legislature and likely to reappear at the forthcoming constitutional convention.

Among recommendations of the committee were study of real estate taxation and assessment by school boards, parent-teacher groups, and teachers; appointment of a study committee; propaganda directed toward the education of the localities on assessment and taxation problems; treatment of the subject by the association at its next general session; and support by teachers of "scientific, non-political county tax commissions in the several counties."

Indiana Tax Rate Limit Due for Test.—

As we go to press, word comes that Lake County, Indiana, and its twenty-seven subordinate governmental units present a situation in which the new Indiana tax rate limit will stand its first test. In all but one of the units combined budgets will result in taxes in excess of the maximum rate, and efforts will be made before the state tax board when it meets at Crown Point to have the excess levies approved as justified by emergency conditions.

Numerous local taxpayers' groups are prepared to fight the granting of authority to levy the excess amounts, and are said to have worked out suggestions for specific reductions which will permit the rates to be held within the applicable limits without jeopardizing standards of service. After the state board hears the protests it is expected to take the matter under advisement, with its official ruling on the 1938 budgets due late in November or early in December. The over-all rate limits in question provide for a maximum levy of \$2.00 per \$100 in urban places and \$1.50 in rural places.

PROPORTIONAL REPRESENTATION

Edited by George H. Hallett, Jr.

New York's First P.R. Election.—A full account of New York City's first use of proportional representation will appear in next month's issue of the REVIEW. Because of a delay due to legal proceedings the count in the borough of the Bronx was only com-

pleted on November 30th. All the counts were well organized and proceeded smoothly if somewhat slowly, the Manhattan count of over half a million ballots being completed in eighteen working days of from seven to eight hours each.

The new P. R. voting machines could not be used for this election because of the shortness of time remaining after the court of appeals' decision upholding the constitutionality of P. R. last spring. The successful conduct of this election even with paper ballots demonstrated the practicability of P. R. in districts as populous as would ever be required for state legislatures or the national House of Representatives.

The election gave New York a council of twenty-six members, the result of allotting each borough one member for every 75,000 valid votes it cast for councilmen, with an additional councilman for a remainder of 50,000. Fourteen of the twenty-six were elected with Democratic endorsement, though one had broken with the organization before the election too late for the endorsement to be withdrawn. The other members include five American Labor party candidates, three Republicans, three independents with City Fusion party endorsement, and one unattached independent. Ten of those elected were on the ticket of the Citizens' Nonpartisan Committee headed by Judge Seabury.

The new council contrasts strikingly with the old board of aldermen, which consists of sixty-two Democrats and three Republicans, both in its composition and in the higher qualifications of its membership. It contrasts similarly with the New York City delegation to the state assembly elected the same day by the district plurality plan, fifty Democrats, eight Republicans, and four American Labor.

P. R. has given representation to a much larger number of individual voters. The valid vote for councilmen was over two million, within 100,000 of the valid vote for president of the council on the voting machine, and 81 per cent of those who cast valid votes helped elect someone for whom they voted.

Since the election the *Daily News* has withdrawn its support of P. R. because of disappointment with the length of the count and the failure to get a clear anti-machine majority, but the *Times*, the *Herald-Tribune*, the *World Telegram*, the *Post*, and the *Brook-*

lyn Eagle have all carried editorial commendations of P. R. and its results. One of these is reproduced below:

"P. R. Makes Good" (An editorial in the *New York World Telegram*, November 24, 1937).—"Completion of the council vote tally in Manhattan, with its final score of three Tammany members and three anti-Tammany members representing separate political designations, shows one thing that has been expected all along—that many voters who plumped independently for La Guardia and Dewey followed organization advice in choosing their councilman.

"That, however, is the least important fact of the count. The significant fact, which no longer can be left to speculation, is that P. R. has made good in improving the quality of man-power in the council and breaking Tammany's old notorious unfair predominance in the government.

"In the present board of aldermen, Tammany Hall, the Manhattan organization, has twenty-two members, or about 34 per cent of the total. In the new council the hall will have three out of twenty-six, or about 11 per cent, which is a big plenty for its actual share in the city's population.

"In the present board of aldermen, the allied Democratic machines have sixty-two out of sixty-five members, whereas in the council, it is estimated the Democrats will reach their maximum if they get thirteen out of the twenty-six. Whatever the precise figure the councilmen over whom President-elect Newbold Morris presides will be representative of the whole city, and not of the political organizations, as no aldermen in living memory ever have been. That is clear gain of the finest sort.

"The anti-Tammany victors in Manhattan justify the hope that the council will make a positive independent contribution to good government. The trio together combine experience, youthful enthusiasm and practical idealism. With them pulling together with others of similar quality to be seated from other boroughs, the council must be an altogether alive part of the city government. It cannot be made the headquarters for obstruction and political horseplay which the board of aldermen was.

"The long count, three weeks for Manhattan, still longer for Brooklyn, Queens, and the

Bronx, has been discouraging. Voting machines can remedy that. The encouraging thing is that proportional representation, in spite of die-hard opposition, has made good."

The Cincinnati Councilmanic Election.—

The City Charter Committee won its seventh consecutive victory in maintaining nonpartisan government in Cincinnati. The fight this year was a very bitter one. Forty candidates were in the field divided as follows: nine charter candidates, nine Republican candidates, nine Roosevelt-Democrats, four Bigelow-Democrats, and nine independents. The local Democratic organization adhered to its past arrangements and did not put a ticket in the field, taking the position that national politics should have no connection with the local city election. It endorsed three of the five Democratic candidates nominated by the City Charter Committee. The Roosevelt-Democrats put a ticket of nine in the field on the basis that support of the New Deal at Washington required the election of Democrats for the city council pledged to support President Roosevelt. The Bigelow-Democrats nominated four candidates under the leadership of Congressman Herbert S. Bigelow, on the general program that the best interests of the city required the election of a more radical councilman than either the Republicans or the Charter group had nominated. It will be recalled that Mr. Bigelow had won election two years ago to council and had then resigned his position to run for Congress and had been elected to Congress on the Democratic ticket. The vacancy in council created by his resignation had not been filled by reason of the fact that council after his resignation was divided, four Republicans and four Charter representatives. The nine independents represented every shade of political faith from a representative of the WPA workers to two ward captains of the Democratic organization, who ran in protest to the platforms of the Democrats, the Roosevelt-Democrats, and the Bigelow-Democrats as well as to the Republican and Charter tickets.

Total votes cast were 150,415 of which 8,444 or 5.6 per cent were invalid. The quota was 14,208. The tabulation of first-choice votes showed Republicans 44 per cent, Charter 37 per cent, Bigelow-Democrats 7.4 per

cent, Roosevelt-Democrats 4 per cent, and independents 7.6 per cent. No candidate was elected on first-choice votes. Mayor Russell Wilson, however, came within nine votes of election. He also carried seven out of the twenty-six wards. He was elected upon the first transfer. Mr. Gradison, a Republican, was the next candidate elected on the twenty-fourth count. Mr. Waldvogel, a Charter candidate, and Mr. Klein, a Republican candidate, were elected on the 29th count. Mr. Cash and Mr. Taft,¹ Charter candidates, were elected on the 32nd count. On the 33rd count the tenth man, Albert Niemeyer, was eliminated, electing James G. Stewart, Republican, Dr. McClain, a colored candidate, Republican, and Wiley Craig, a Bigelow-Democrat. The distribution of the Niemeyer vote was continued until these three candidates had each received the full quota, 14,208.

It can be seen that in this election, as in all preceding Cincinnati elections, every one of the nine candidates elected received a full quota.

The count justified the theory and practice of proportional representation. The Republicans on first choice votes had 44 per cent and elected four, the Charter had 37 per cent, but a large portion of the scattered independent vote returned to the Charter candidates upon elimination and at the conclusion of the thirty-first count the vote stood total Charter vote 62,056, total Republican vote 62,521, total Bigelow vote 12,110. The three primary groups received representation on the final count practically in proportion to their original showing. The representative elected by the Bigelow-Democrats, Wiley Craig, is a stationary engineer and a member of the Engineers Union. Mr. Craig is a high class representative and his previous alignments throw him in much closer contact with the Charter group than with the Republicans. He has not been active in politics heretofore, but in 1911 was appointed an employee of the city of Cincinnati under a Democratic reform administration, was discharged from his position by the Republicans, and reinstated as a civil service employee. He then resigned his city position and took private employment where he has remained out of

politics until nominated by the Bigelow-Democrats this year. Of course, nothing can be told with certainty about the organization of council until after January 1st, but the line-up of the various groups would seem to indicate the re-election of Russell Wilson as Mayor and the retention of Colonel C. O. Sherrill as city manager.

HENRY BENTLEY

Cincinnati, Ohio

Toledo's Second P. R. Election.—Following the special election on September 21st, when Toledo voted two to one to keep its city manager charter with the small nine-man council elected by P. R., attention turned to the selection of councilmen. This year, nineteen candidates qualified to go on the ballot, considerably less than in 1935, when fifty-eight candidates participated. Due partly to the small number of candidates running and partly to the fact that, after the excitement of the special election, the councilmanic election seemed to be an anti-climax, the public was comparatively indifferent and a light vote was generally expected.

While practically all of the candidates ran campaigns for themselves from their own headquarters, city-wide campaigns were conducted by the City Manager League and other organizations with endorsed slates. Both factions of the local Democratic party backed candidates, as did the CIO, which endorsed seven, but worked intensively for two. The City Manager League modified the policy which it adopted in 1935, when it endorsed and campaigned for nine candidates, and came out in favor of twelve, including seven members of the present council who were seeking re-election and five others in the race. The league campaigned vigorously for all twelve candidates throughout the city. A ward and precinct organization which had been established in the special election was called into action to distribute literature and bring voters to the polls. Sixty thousand copies of a "Voters' Directory," giving the records of the candidates endorsed by the league and urging their support as "friends of good government," were distributed during a house-to-house canvass.

In addition, the league made use of radio, newspaper, and direct mail advertising to familiarize voters with the names of its en-

¹Charles P. Taft, former county prosecutor of Hamilton County, Ohio, son of the late president and chief justice.—Ed.

dorsees. A pledge signed by the league's candidates to preserve the city manager form of government and adhere to the non-partisan, non-patronage spirit of the charter was featured. League workers and speakers also gave educational talks and demonstrations on the P. R. method of voting.

The Democratic and CIO campaigns were conducted with comparatively little publicity and followed the usual district organization lines. The local Republican party maintained a "hands-off" attitude, although individual district leaders threw their support to Republican candidates.

After an orderly election, it was found that a total of 61,817 ballots had been cast, of which 58,160 were valid. The ballot boxes were taken to the Waldorf Hotel, where the count took place under the supervision of William E. Galvin. Following one day spent in preparation and in training the clerical staff, the count was completed in three days. As in 1935, there was considerable public interest, hundreds of visitors appearing at the central counting place to observe the work of sorting ballots and follow the progress of the count.

Four candidates were elected on first-choice votes, including the Polish-American candidate who had been defeated by four votes in the previous election, the present mayor, vice-mayor, and a former mayor. All members of the present council running again, with one exception, were re-elected. Eight out of nine elected had the endorsement of the City Manager League. The results were interpreted as a vote of confidence in the administration of City Manager John Edy and a mandate from the people to continue his program of conducting the affairs of the city on a non-partisan, business basis.

On the whole, a representative council was chosen. With the exception of the south side, all major geographic divisions of the city are represented. The east side, which elected only one councilman in 1935, elected two this year. Labor failed to elect any out-and-out labor men, but will be represented by councilmen endorsed by the various labor groups.

Other breakdowns show that seven Republicans and two Democrats were elected, consisting of four Protestants, three Catholics and two Jews; four members of council are

lawyers; others include a druggist, a freight agent, two engineers, and a factory executive.

In general, the election again proved that the claims made by the friends of P. R. are fully justified from actual practice. On the whole, Toledo is well satisfied with the results of its second P. R. election.

ALLEN H. SEED, JR.

Toledo City Manager League.

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Hamilton's Sixth P. R. Election.—

Hamilton, Ohio, a city of about sixty thousand, located just twenty-five miles north of Cincinnati, held on November 2, 1937, its sixth P. R. election to choose seven councilmen. The counting of ballots, under the direction of Horace Champney of the Fels Institute at Yellow Springs, was conducted in a public auditorium, commencing on the morning of November 3rd and continuing until early on the morning of November 4th. Valid ballots numbering 14,309, about the usual number, were cast with only 28 blank ballots and 513 invalid ballots, both materially less than in any past election.

Every candidate was pledged to the continuance of the efficient, businesslike administration enjoyed by the city under its city manager-small council charter ever since its adoption ten years ago.

The charter commission, a small informal group which has continued to nominate and support independent candidates since the adoption of the charter, and a majority of whose candidates has been in control of council all of this time, felt it necessary this year to include in its platform a plank against slot machines and other forms of gambling rackets. It was feared that these rackets, if allowed to operate, would ultimately corrupt the city administration or at least raise that suspicion in the minds of voters.

The Democratic organization indorsed all of the present seven members of council, six of whom had been on the charter commission ticket two years ago. This organization, at a rather late time in the campaign, also publicly expressed its opposition to slot machines, but the candidates indorsed by the organization made no individual pledges, and in fact most of them were recognized as being liberal on the gambling issue.

Six of the present councilmen were re-

elected. Of these Mayor Burke and one other were on the charter commission ticket this year and all the others were elected on the charter ticket originally. Mr. Bruck was replaced by Mr. Toerner, a candidate supported by the labor interests of the city. The new council is recognized as equal to any elected in the past. Mr. Burke will again be elected mayor and the administration, under the able leadership of Russell P. Price, city manager, is expected to continue, free of any political interference or demands for patronage. The issue on the gambling rackets was so confused in the minds of voters that it is impossible to predict just what attitude the new council will take on this issue. It is generally believed, however, that the gambling rackets will be substantially curbed, if not eliminated entirely.

It is apparent that Hamilton is well satisfied with the splendid results achieved under its manager charter and with the election of a small council by P. R. as the only assurance for a continuance of the present splendid condition of the city.

Boulder Holds Another P. R. Election.—

The election in Boulder again demonstrated the value of P. R. in giving representation to a minority group. Three candidates ran on a platform of municipal ownership of the light plant. The first-choice votes of these three totaled 600 out of a total of 2,177, or 27 per cent, and they succeeded in electing one of the three as a member of the council. Two years ago this same group of voters elected a member; and four years ago also a candidate was overwhelmingly elected on the municipal ownership issue.

Boulder elects only three of its nine councilmen every two years, the term of office being for six years. All three of these public ownership advocates, therefore, are on the present council. These forces have consistently had about a third of the voters behind them so that under P. R.—even with staggered terms which advocates of P. R. do not believe necessary—the group has actual representation in proportion to its voting strength.

The *Boulder Camera* of November 3rd said of the election: "The theory of the Hare system of voting—to give representation to a substantial minority—was demonstrated

again as the twenty members and assistants of the canvassing board labored through four counts from 9:05 p. m. to 11:35 p. m., [two and a half hours] completing their task at the earliest hour of any recent municipal election."

GOVERNMENTAL RESEARCH ASSOCIATION NOTES

Edited by Robert M. Paige

Institute of Public Administration.—

Research work which staff members of the institute currently have under way may be summarized briefly as follows:

State Reorganization Programs. An appraisal has been made of the results to date of the reorganization carried out in Tennessee under Governor Peay in 1923. The health and welfare organization in the state of Maine has been re-examined for the purpose of seeing what results have been achieved since the reorganization was undertaken in 1931. At the present time, the institute is participating in the survey of welfare institutions in the state of Massachusetts. A year-long study was undertaken for the New York State planning division with the aid of WPA workers on the problem of premature urban land subdivisions and its effect upon municipal finance; the report on this study is now in press and will appear as a state document.

Pittsburgh Police Survey. A detailed field analysis of police patrol in Pittsburgh is being carried through preparatory to the reorganization of the force.

Canadian Fiscal System. The institute has been spending some time on this subject over the past two and one-half years, and a report covering the study has been completed and will be issued subsequent to the release of a report by the Canadian dominion government in December or January.

New York State Constitutional Convention. In anticipation of requests for help at the time of this convention, the institute has been gathering materials on (a) reorganization of local government in the submarginal areas, and (b) the problem of public utility taxation by local government.

Regents' Inquiry. Dr. Gulick has served as the director of research for the Inquiry into the Character and Costs of Public Education in the State of New York, conducted for the

Board of Regents of the University of the State of New York. This monumental two-year study is now drawing to a close.

Administrative Management. A good deal of the time of the director of the institute has been taken up by his work in connection with the President's Committee on Administrative Management. The institute's most recent publication is *Papers on the Science of Administration*, edited by Luther Gulick and Major L. Urwick, who each contribute papers to the book. This volume is being enthusiastically received in the fields of both government and industry.

Springfield (Mass.) Taxpayers' Association.—Helpful, nonpartisan cooperation with Springfield's duly elected and appointed city officials in attempting to solve problems of municipal organization and administration has been the determined aim of the Springfield Taxpayers' Association during the past twelve months. This policy, with the emphasis on cooperation rather than faultfinding, is definitely in line with the purposes of the association as set forth in its by-laws.

Outstanding among the year's accomplishments has been the quiet but successful "selling" of two major ideas to the mayor and the city council: (1) the extreme desirability of bringing Springfield's present city charter more nearly up-to-date through possible revision or amendments; and (2) the urgent need for setting up a stabilized, business-like classification of all positions, salaries, and wages in the personnel service of the city which will eliminate the inequalities and discrepancies of the hit-or-miss system now in use.

These two projects alone, in the opinion of the association, if carried to proper conclusions by the official committees now having the matters in charge, cannot help but produce far-reaching results in effecting additional economy and new efficiency in Springfield's city administration.

Revision of city charter. The association stressed the importance of modernizing the present city charter, adopted originally in 1852, which has been spasmodically amended since that time. It was suggested that an official committee be made up of city government members, both past and present, to include the present mayor and city solicitor, at least one former republican mayor and city solicitor,

and one former democratic mayor and city solicitor. An order calling for the appointment of such a committee was enacted by the city council and an unusually able group of eleven members is now at work.

Classification of personnel. Last year, the association urged a "thorough survey of personnel, salaries, and wages in all municipal departments as a means of determining what departments are overmanned or undermanned, and what employees are overpaid or underpaid." The city council appointed a special council committee to make the survey. Later this council committee made a comprehensive report recommending the adoption of a classification of personnel service similar to that now employed by the division of personnel and standardization of the Massachusetts Commission on Administration and Finance.

After commending the council survey committee for its findings, the association suggested that the firm of Griffenhagen & Associates, which set up the state system in 1926, be employed at once to assist in devising a classification plan. This suggestion has been adopted, an appropriation of \$3,800 voted, and the Griffenhagen concern is now at work.

Centralized purchasing. The association has continued its advocacy of a centralized system of purchase and supply for the city, anticipating a saving of at least \$100,000 annually and the elimination of charges of favoritism in municipal buying. Early in the year, a meeting was held at which Joseph W. Nicholson, city purchasing agent of Milwaukee, Wisconsin, was the speaker and members of the city government were guests. The city council adopted an order calling for the appointment of a special city council committee to report a recommendation. This committee is now at work.

Survey of public welfare. Early in 1936 the association advocated an expert survey of the welfare department by an outside agency operating under the direction of a special city council committee studying the problem at that time. The suggestion was adopted and Public Administration Service was employed. Its report was filed in July 1936, after which the council committee submitted an independent report. The association has since maintained a special committee of its own for agitating early adoption of the recommendations which have come out of the survey.

Other municipal matters. At the state election last November, the voters of the city were asked to pass upon a law setting up a new contributory retirement system for municipal employees. The association studied the proposal and publicly announced approval of the idea in principle. The referendum resulted favorably and the new system has been put into effect.

This summer the association raised a question regarding a police department request for an addition of twelve men to the force. The city council was furnished data showing Springfield's police personnel on its present basis to be one of the largest in the country compared with cities of similar size and type. The order was tabled.

Recently the coöperation of the association has been proffered the health department in helping to arrive at the best possible solution to the problem of the maintenance and operation of the isolation hospital. In 1933 the association assisted the administration in making a careful study of the city's hospital facilities, both private and public, especially as they applied at that time to the problem of institutional care for the city's welfare recipients.

Miscellaneous activities. During the past year, the association has further developed its contacts with other city, state, and national municipal research organizations with a view to exchanging experiences and information.

The association has been represented at three annual national conferences: (1) of the National Municipal League at Toledo, Ohio, November, 1936; (2) the Governmental Research Association at Ithaca, New York, in August; and (3) the Municipal Finance Officers' Association at Boston, in September.

During the year the association moved to more commodious quarters at 1275 Main Street, opposite Court Square, and directly facing city hall.

Kansas City Civic Research Institute.—

For several months in the winter and early spring, the institute was without a director, the second director in its history, Edward W. Harding, having resigned to join the staff of Public Administration Service. This year the notable feature of the institute's program is its scope for the future.

In October, at the time of the seventeenth

anniversary of the institute, the board of trustees announced a new program of expansion to meet changing conditions. In order to go ahead with the three-fold plan formulated earlier, which includes regional planning, financial control, and administrative techniques, the institute has added Eugene Dietrich, Jr., and John Duncan Spaeth, Jr., to the research staff. These men are well trained and have had considerable experience in their respective fields of accounting and planning.

A quiet campaign was begun to broaden the base of citizen support and to renew that support which was withdrawn or halted during the depression, and the financial position of the institute is being stabilized by this effort.

The Missouri legislature passed a law, somewhat at variance with the one long worked for by the institute, which provides for permanent registration of voters in Kansas City. Recently, the governor appointed four well qualified men to the new election commission and it now appears that Kansas City has an opportunity to have honest elections for the first time in years.

In collaboration with the Chamber of Commerce and the faculty and students of the social sciences of the University of Kansas City, a detailed study of the "Economic and Social Statistics for Kansas City" is under way. "The Cost and Volume of Social Welfare Activities in Kansas City, Missouri," released early in the year, has been in wide demand by individuals and by outside organizations.

The institute's weekly publication, *Public Affairs*, has publicized several matters which might well be the subjects of major reports. These include social and economic characteristics of Kansas City, actual tax comparisons between Kansas City and other cities, an appraisal of the reorganized fire department and fire-fighting methods, ways to solve the downtown parking problems, metropolitan land-use, services and population movement, and ten-year financial trends of the city and the school district. For example, in connection with the last named subject, deficits were disclosed in the sinking fund, which in the case of the city came to nearly ten million dollars, and in the case of the school district, about five million dollars.

CORBETT LONG, *Director*

Chicago Civic Federation and Bureau of Public Efficiency.—In the December 1936 issue of its *Bulletin*, this agency presented a preliminary survey of the 1937 budget situation of the several major governments of Chicago, urging that these budgets be built with a view to keeping the gross 1937 tax levy well within the 1935 total of \$175,400,000.

Citizen groups throughout the city were circularized with information concerning budgets, and the civic federation suggested prompt communication with all public officials responsible for appropriations and expenditures. Responses to this action were numerous and effective.

The federation recommended that the Chicago park district commissioners' levy in the amount of \$9,000,000 for 1935 and 1936 be cut in 1937 to \$8,000,000. The commissioners made a tentative budget within their legal tax rate of .30 which brought the total amount to about \$6,000,000. However, they strenuously sought a renewal of their \$9,000,000 levy authority from the legislature. Ultimately, the legislature gave them \$7,600,000—even less than the amount recommended by the Civic Federation and Bureau of Public Efficiency.

The executive secretary of the federation, Douglas Sutherland, has been named by President Dunham of the Chicago park district, to serve on a committee to investigate the finances, policies, and administration of the district since its inception in 1934.

The federation urged the finance committee of the city council, at its public hearings, to keep appropriations within the sum known to be available from current revenues; presented recommendations at the public budget hearings of the Chicago board of education and of the Cook County commissioners; and presented a statement commending the budget of the sanitary district.

A representative of the federation attended all sessions of the Illinois general assembly and the house and senate committees which dealt with problems of public finance and taxation. Legislation for the preadjudication of tax levies before extension was endorsed. A law applying the principle of preadjudication to levies of the six major Chicago governments has been enacted. Also, the civic federation has begun an intensive study of practices and methods used by these six major governments in reporting their financial and operating activities to the public.

The fourth annual study of debts, taxes, and assessments was published and the demand for these studies is constantly increasing, not only in this community, but among many financial houses throughout the country.

The attention of the governor was called to the fact that a number of the pension bills, submitted by the legislature for his approval or veto, were unsound. All but one of these bills were vetoed, that one becoming a law without his signature. Since this experience, steps were taken in preparation for legal action, if necessary, to defend pension funds against undesirable or unsound practices.

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Public Administration Service.—A significant development in the program of Public Administration Service during the past six months has been the establishment of a western office in Berkeley, California, with Messrs. L. W. Hoelscher and O. W. Campbell in charge. The office is now serving as headquarters for the administration of five projects under way in the vicinity.

Until recently the activities of Public Administration Service had been largely centered in the middle western and east coast areas, and were administered without difficulty from the headquarters office at Chicago and the New England office at Boston. An increasing number of requests for assistance from Pacific coast governments, however, made it desirable to establish an office in that area, thus making it possible to reach virtually all of the more populous sections of the country by an overnight train ride from one of the offices.

Recent projects of Public Administration Service have been in the police, accounting, finance, public works, public welfare, and personnel fields. Two of the personnel jobs have been for state governments. One of these, a personnel installation for the state of Kentucky, included the preparation of position classification and salary plans for the entire state service. The other, still under way, involves the setting up of the new state civil service system in Arkansas, including the establishment of a state personnel division, preparation of classification and compensation plans, drafting of personnel rules, development of examination and other operating procedures, and the installation of forms and records.

Public Administration Service has recently assumed responsibility for the administration

of the research and survey program of the Massachusetts Commission on Taxation and Public Expenditures. A report has been completed on state financial administration and other reports will be prepared covering the following activities: revenue collection, public welfare, personnel and civil service, administration of fiscal affairs, budgetary procedure, public works, police and safety, and the work of the metropolitan district commission.

In Greenwich, Connecticut, the police department has recently been completely reorganized and effective systems of records, police training, and recruiting installed. The manual which was prepared as a result of this reorganization has been published and made available through the publications division of Public Administration Service. It contains recommendations and forms which will be of value and interest to police departments with less than a hundred men. A similar reorganization, although on a more restricted scale, is now being conducted in the Fresno, California, police department.

In Minneapolis a reclassification survey covering employees under the city council, park board, and board of education is being conducted, while in Fort Worth, Texas, a complete system of personnel administration is being designed and installed. Brief reports have been submitted to the city of Miami Beach, Florida, on a proposed pension system, an ordinance establishing the administrative organization of the city, and the establishment of a department of personnel.

Four personnel projects are at present being prosecuted on the west coast and a fifth has just been completed. Modern systems of personnel administration are being developed and installed for the cities of Coalinga, Roseville, and Alameda, California, while in Stockton a charter amendment, ordinance, and rules providing for a civil service system have been revised and submitted. An important assignment is in progress in Seattle, Washington, where present personnel practices are being reviewed and classification and compensation plans installed.

Personnel projects which were concluded during the past six months include the joint personnel administration system set up for the division of unemployment compensation and the department of public welfare in Indiana and the program of demonstration personnel installations in some of the cities

of Michigan. Installations have been made in Saginaw, Flint, and Dearborn, and a fourth, in Kalamazoo, is almost completed.

In addition to the municipal personnel installations, there are two other projects now under way in the state of Michigan. One of them is the installation of a central accounting system for Wayne County (Detroit). The other is the development and installation of improved budgetary, central accounting, and expenditure control systems for the state government.

Other current projects include a review of the department of water, light, and power of Springfield, Illinois, and installation of recommended procedures; installation of proposed improvements in the refuse collection system for the department of public works in Montclair, New Jersey, and an administrative survey and drafting of an administrative code for Wheeling, West Virginia. In Florida a report of *The Municipal Charter Problem* was prepared after a study of the present situation. The report, which is also available through the publications division of Public Administration Service, consists of a discussion of the problem of state control and recommendations for constitutional and legislative revision.

Two Public Administration Service staffs have been operating in Albany, New York, during the past six months. One of them was completing the all-cost studies of public school operation for the inquiry into the character and cost of public education being made for the board of regents of the state department of education. The other was concerned with the reorganization of the state department of social welfare.

A second welfare project is nearing completion in the state of Kentucky. A report is now in process covering the development of better means for coordination, control, and management of the state's institutions.

City Club of Portland, Oregon.—Eighteen months have passed since we last had the pleasure of reporting our research activities to the readers of the REVIEW. During the past year and a half the City Club has published reports on thirteen election measures which appeared on the ballot in November, 1936. A report in the field of city planning, on the development of a waterfront arterial highway and park along the west side of

(Continued on Page 620)



RECENT BOOKS REVIEWED

EDITED BY ELSIE S. PARKER

Proportional Representation—The Key to Democracy. By George H. Hallett, Jr., Washington, D. C., National Home Library Foundation, 1937. x, 177 pp. 25 cents.

George Hallett's little book on proportional representation is a most useful collection of the kind of information about P. R. that one needs in conversation. Of course, in some cities P. R. is not a subject of conversation, that is, not yet. But if you live in a city where your council has recently been elected by this interesting method, then you had better get George Hallett's book and become intelligent and vocal on the subject.

It was written for use in the New York City campaign. It therefore avoids confusion by describing in detail only the fixed-quota election, and does not refer at all to the possible surpluses which may be achieved with a variable quota in Cincinnati or Toledo. However, this does not in any way detract from its usefulness to a person who is trying to get the meat of the idea and its operation. Speaking of meat, the author demonstrates in most satisfactory manner that the irritating argument about a person's right to vote for all the candidates, instead of having his vote count for one, is baloney (see page 36).

The reviewer found only one error of fact (page 63), which is an extraordinary tribute to Mr. Hallett's accuracy.

A few comments on the experience in Cincinnati are perhaps of interest. Mr. Hallett says (page 64), that the voter "can nominate and vote for the candidates he really wants, whether he thinks they are likely to be elected or not." Unfortunately, as people become "smart" about the way P. R. works, they do begin to think about whether a person has any chance to be elected and whether a

person who is not really their first choice does not need a first choice vote more than their real favorite. It is impossible to know the exact effect of this kind of figuring, but it is becoming unquestionably an important element in Cincinnati elections.

It is also true that when a reform group gains control, as in Cincinnati, and the political machine gradually achieves some measure of intelligence, it tries to put up candidates who will draw from the type of person who has been successful on the dominant ticket. The effect of this was clearly seen in our Cincinnati election of 1937, in which the first four candidates who were defeated on the Republican ticket, which opposed the Charter ticket, gave transfers to the Charter group in the following percentages: 27 per cent, 36 per cent, 29 per cent, 38 per cent.

This accounts for the fact, so disappointing to the Republicans, that, although they had 10,000 more first-choice votes than the Charterites, they succeeded in electing only the same number, four, to council.

We have also observed during nearly our whole experience the way in which the proportional representation council works together. There was perhaps some break in that record during the last two years, but if the first few meetings of the nine new councilmen are any evidence at all, the old co-operative attitude has reappeared.

Mr. Hallett, however, does not give sufficient emphasis to the extent of criticism of P. R. which develops during the election, and for a brief period after it. It takes a little time, during which the electorate has a chance to see just what council it has elected, before it begins to appreciate again that proportional representation has a lot to do with the suc-

cess with which it has exercised its suffrage. This criticism comes about for two reasons: first, because the length of the count does lead people to try to understand just how it operates, and to create irritation when they do not quite see. The second reason is that where there is religious and racial feeling, it comes a little more into the open under P. R. than under some other forms of election. My own observation would indicate that P. R. does not increase that kind of feeling, but that it does recognize the existence of minorities of all kinds instead of permitting that kind of prejudice to fester underneath.

One objection which Mr. Hallett does not refer to came from many Republicans in Cincinnati in the early days. They wanted a list system because they said that the least desired candidates on the Republican ticket were the ones who were always elected. They failed to see that the Republicans who were elected were really representative of the bulk of the voters who supported the Republican ticket, while their respectable candidates were not. There, it seems to me, is the most important thing about P. R. The council which is elected is always, I believe, representative of the active political viewpoints of the community. If the calibre of the council goes down somewhat, as it has occasionally done with us, that is primarily because the political interest of all the citizens has gone down. Even then, those who are elected are good representatives of all the citizens. It seems to me that nothing more can be asked of an electoral system, but it seems to me also that at least that should be required of any system.

Mr. Hallett's infectious enthusiasm for the extension of P. R. to the election of state legislatures, and even of the national Congress, all of course with a party designation, has sound political philosophy to support it, and the quality of the new council in Cincinnati is the best practical example to prove his case.

CHARLES P. TAFT

Cincinnati, Ohio

*

The Book of the States—1937 Edition (in two volumes: (1) **A Handbook of the States**; (2) **The Interstate Minute Book**). Chicago, Council of State Governments, 1937. 400 pp. and 211 pp. respectively. \$2.00 each; \$3.00 if purchased together.

One of the outstanding phenomena of this century is the effort, under the leadership of the Council of State Governments, to bring about interstate coöperation on common problems as "a compromise between the tyranny of centralization and the anarchy of decentralization."

The progress made by this organization in recent years, under the leadership of Henry W. Toll, executive director, is well known to students of government.

The *Handbook* (volume 1), the second of its kind, stands on its own merit as a standard reference manual which is valuable to public officials and others interested in government, although it is a companion volume to *The Interstate Minute-book*, which contains minutes of conferences held by state officials on problems of interstate concern during the past two years.

The *Handbook* provides a description of the organization, a record of accomplishments, and a descriptive list of other organizations in the field of government in part 1. Part 2 provides rosters of chief elective officers and legislators of the states, together with tables of complete information as to names, terms, salaries, powers, etc., besides forty-eight sections of two pages each, devoted to the forty-eight states, preceded by tables of comparative material concerning the states.

In compiling and organizing this volume, Miss Phyllis Oppen, with the assistance of Miss Margaret Casmon and other members of the staff of the Council of State Governments, has provided in readily available form a vast amount of material not available in any other convenient form.

Book 2, the companion volume, presents a "living record of the development of thought on problems of interstate significance as it is expressed by the statesmen who are most actively engaged in the solution of these problems," according to the foreword by Mr. Toll. While this book, containing the minutes of conferences held by state officials on interstate problems, does not pretend to cover the entire activity of the Council of State Governments, it is particularly valuable and significant in that it casts light on the development of thought, policy, and action during the pioneering stages of interstate coöperation.

ALFRED WILLOUGHBY

The March of City Government, Cincinnati (1802-1936). Cincinnati, Municipal Reference Bureau, 1937. 32 pp. Single copies free.

Cincinnati's growth from its inception down to the present time is the subject of this little booklet recently issued by the Cincinnati Municipal Research Bureau. It contains numerous tables which set forth the growth of the city in population, services performed by the local government, increases in assessed valuation, expenditures, debt, etc. It is of interest to note that in 1802 the city performed twenty-one services for its inhabitants; by 1936 the number had risen to 358.

Local Government in New Jersey—Readjusting Local Services and Areas. Princeton, New Jersey, Princeton Local Government Survey, 1937. viii, 64 pages.

This is the third of the pocket report series of the Princeton Local Government Survey. It discusses the multiplicity of local governments throughout the state, setting forth possible solutions of the problem, i.e., fiscal as-

sistance, reallocation of functions, consolidation of units of government, cooperation between local government units, etc.

According to the report, these things "can be brought about by planning, guidance, and control which will make it easy, and in some cases essential, for municipalities to adjust their services to effective service areas."

The pamphlet contains a series of maps showing the numerous authorities dealing with roads, health and relief, schools, etc., with another setting up a proposed readjustment of local services in New Jersey in accordance with the recommendations of the survey.

*

Additional Tourist and Trailer Camp Regulations. Washington, D. C., United States Conference of Mayors (Report 149), 1937. 54 pp. mimeo. \$1.00.

Contains ordinances on trailers and trailer camps for Pasadena, Detroit, Seattle, Portland, Long Beach, San Francisco, and the state of New Hampshire; also proposed ordinances for Cleveland, Lansing, Akron, and the state of Oregon.

RECENT NEWS REVIEWED

(Continued from page 617)

Portland's Willamette River has been published, and three reports on the type of authority which should be created to administer the Bonneville Dam and sell the power generated have also been released.

Two reports dealing with matters before the last session of the Oregon legislature, on the need for sufficient funds for Multnomah County's Doernbecher Hospital for Children, and on various phases of wild life conservation, were published while the legislature was in session.

The highly controversial issues raised by Supreme Court proposals of President Roosevelt were aired by a five-man committee which split three ways and published three reports:

two opposing the President's plan, and one advocating its passage by Congress.

Reports on the assessment of real and personal property in Multnomah County have been published, as well as an evaluation of the public forum program sponsored by the United States Office of Education in this city in the winter of 1936 and spring of 1937. An extensive survey of the direct primary system of nominating candidates for public office in Oregon has just been published and is attracting widespread attention. This report, adopted unanimously by the club, is noteworthy in that it suggests the application of proportional representation to the election of representatives to the state legislature from Multnomah County. Also recently published is a report dealing with the method of electing directors of our local school system.

C. HERALD CAMPBELL, *Executive Secretary*

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